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MANUAL

FOR

THE PAY DEPARTMENT

U. S. ARMY

REVISED TO INCLUDE AUGUST 15, 1910

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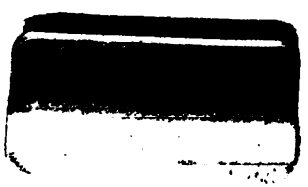

MANUAL

FOR THE

PAY DEPARTMENT

REVISED TO INCLUDE
AUGUST 15, 1910

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WAR DEPARTMENT,

Document No. 376.

Office of the Paymaster-General.

2

WAR DEPARTMENT,
OFFICE OF THE CHIEF OF STAFF,
Washington, August 20, 1910.

The following Manual for the Pay Department, revised to include August 15, 1910, compiled under the direction of the Paymaster-General of the Army, is approved and published for the information and guidance of the Regular Army and Organized Militia of the United States.

By order of the Secretary of War:

LEONARD WOOD,
Major-General, Chief of Staff.

294259

CONTENTS.

	Page.
Pay Department	7
	Paragraphs.
Advance of public money	1–4
Allotments	5–27
Army reorganization	28–29
Assigned accounts	30–34
Final statements	35–40
Pay accounts	41–50
Blanks	51–53
Bonds	54–63
Chaplains	64–67
Check books	68–75
Checks	76–93
Claims	94–99
Clerks and messengers	100–105
Clothing allowance	106–117
Commutation of quarters	118–131
Absent from station	132–145
Not entitled	146–152
Comptroller	153–157
Computer, Artillery Board	158
Contract surgeons	159–169
Mileage	170–175
Courts, courts-martial, etc	176–182
Fees	183–185
Reporters	186–189
Witnesses	190–206
Witnesses, civil courts	207–210
Decedents, insane, and prisoners	211–220
Dental surgeons	221–222
Deposits	223–232
Interest	233–237
Deserters	238–264
Engineers	265
Expert accountant	266
Hospital Corps	267–271
Hospital matrons	272–273
Indian scouts	274–278
Leave of absence	279–296
Medical Corps	297
Medical Reserve Corps	298–300
Mileage	301–320
Actual expenses	321–328
Deductions	329–332
Distances	333–336
In district	337–339
Inspection duty	340–346
Not entitled	347–353
On leave of absence	354–369
Orders	370–380
Military Academy	381–394
Cadets	395–402
Militia	403–408
Encampments	409–422
Nurse Corps	423–430

	Page.
Paymaster-General	431–437
Paymasters	438–451
Chiefs	452–460
Reports	461–469
Paymasters' clerks	470–483
Traveling expenses	484–490
Paymasters' messengers	491–493
Pay of commissioned officers	494–515
Aids	516–521
Foreign service	522–534
Higher command	535–536
Longevity	537–545
Miscellaneous duty	546–551
Mounts	552–560
Staff details	561–569
Pay of enlisted men	570–595
Absent without leave	596–602
Additional pay	603–631
Bonus for reenlistment	632–638
By express or registered mail	639–658
Certificate of merit	659–660
Extra duty	661–669
Foreign service	670–674
Length of service	675–698
Noncommissioned officers	699–717
Pay rolls	718–732
War pay	733
Pay on discharge	734–757
Final statements	758–767
Purchase	768–773
Philippine scouts	774–782
Porto Rico regiment	783–789
Public money	790–808
Accounts	809–823
Accounts current	824–829
Certificates of deposit	830–833
Laws protecting	834–846
Receipts	847–848
Suspensions	849–867
Vouchers	868–879
Retired enlisted men	880–894
Retired officers	895–910
Active duty	911–922
Mileage	923–927
Wholly retired	928–931
Stoppages, enlisted men	932–950
Forfeitures	951–973
Stoppages, officers	974–988
Time	989–992
Translator	993
Travel pay to enlisted men	994–1004
Not entitled	1005–1010
Travel pay to officers	1011–1020
Veterinarians	1021–1027
Volunteers	1028–1033

ARMY PAYMASTERS' MANUAL.

PAY DEPARTMENT.

The Pay Department was established as such by the act of April 24, 1816.—*3 Stat., 297.*

The Pay Department shall consist of—

1 brigadier-general, Paymaster-General.
3 colonels, Assistant Paymasters-General.
4 lieutenant-colonels, Deputy Paymasters-General.
20 majors, paymasters.
25 captains, paymasters.—*Act Feb. 2, 1901, 31 Stat., 754; G. O., 9, 1901.*

Vacancies occurring in the office of Paymaster-General shall be filled by selection from officers holding permanent appointments in the Pay Department. Other vacancies which can not be filled by promotion by seniority shall be filled by detail from the line of the Army from the grade in which the vacancies exist for periods of four years.—*Act Feb. 2, 1901, 31 Stat., 755; G. O., 9, 1901.*

When volunteers are called into the service of the United States the President may appoint, by and with the advice and consent of the Senate, additional paymasters with the rank of major, not to exceed one for every two regiments of volunteers.—*R. S., 1184.*

"Officers of the Pay Department shall not be entitled in virtue of their rank, to command in the line or in other staff corps."—*R. S., 1183.*

"An officer of the Pay or Medical Department can not exercise command, except in his own department; but any staff officer, by virtue of his commission, may command all enlisted men like other commissioned officers."—*A. R., 19, 1908.*

"The Pay Department has charge of the supply and distribution of and accounting for funds for the payment of the Army, and such other financial duties as are specially assigned to it."—*A. R., 1272, 1908.*

"Manuals issued by the staff departments and approved by the Secretary of War, when not in conflict with any of the provisions of Army Regulations, will have equal force therewith."—*A. R., 1588, 1908.*

ADVANCE OF PUBLIC MONEY.

1. "No advance of public moneys shall be made in any case whatever. It shall, however, be lawful, under the special direction of the President, to make such advances to the disbursing officers of the Government as may be necessary to the faithful and prompt discharge of their respective duties and to the fulfillment of the public engagements. The President may also direct such advances as he may deem necessary

and proper to persons in the military and naval service employed on distant stations where the discharge of the pay and emoluments to which they may be entitled can not be regularly effected."—*R. S., 3648.*

2. Advances under section 3648, Revised Statutes, are not payments for services rendered, and the paymaster making the advance must show his authority and should not use pay vouchers, but should take credit "as for a transfer of funds;" and the officer receiving the money should render accounts the same as any other disbursing officer.—*4 Comp., 252, Nov. 22, 1897.* (*Case Dr. Edie.*)

3. "Payments made on the next to the last day of a month when the last day falls on Sunday or a legal holiday are not authorized by law, and where a disbursing officer makes such payments he does so at his own risk."—*11 Comp., 86, Aug. 15, 1904.* (*Case Treasury Department.*)

4. The provision of the act of May 26, 1898, amended by the act of July 7, 1898 (*30 Stat., 420 and 721*), for the advance of one month's pay to officers and enlisted men about to embark for service in the Philippine Islands, has been construed by the Comptroller of the Treasury as applying to volunteer troops then in service and not to be either general or permanent legislation.—*Comp., June 26, 1905; P. M. G. O. 51395.*

ALLOTMENTS.

5. "The Secretary of War is authorized to permit enlisted men of the United States Army to make allotments of their pay, under such regulations as he may prescribe, for the support of their families or relatives, for their own savings, or for other purposes, during such time as they may be absent on distant duty, or under other circumstances warranting such action."—*Sec. 16, Act Mar. 2, 1899, 30 Stat., 981; G. O. 36, 1899.*

6. "Every enlisted man absent on distant duty shall be allowed to allot such portion of his pay as he may desire for the support of his family or relatives, for his own savings, or for any other purpose, excepting that of obtaining an advance on his pay; but the allotment privileges to soldiers serving within the boundaries of the United States will be limited to the support of their families and relatives."—*A. R., 1366, 1908.*

7. "As soon as possible after the receipt of an order for distant duty the commanding officers of troops, batteries, companies, bands, noncommissioned staff, signal or hospital corps, or any other detachments affected by such order will prepare allotments on the prescribed blanks for all men of their organizations who desire to make the same. When executed these allotments will be forwarded by registered mail to the Paymaster-General, who will make acknowledgment thereof to the respective commanding officers, stating the names of the grantors and the amounts and periods of the allotments."—*A. R., 1367, amended by G. O., 128, 1908.*

8. "All allotments shall be executed in duplicate and witnessed by the respective commanding officers specified in paragraph 1367, one copy to be retained by said commanding officers and the other to be forwarded immediately to the Paymaster-General. Before witnessing an allotment such commanding officer shall, however, satisfy himself that the allotment is not made for the purpose of obtaining an advance on the soldier's pay. When a bank is designated as allottee, the immediate commanding officer of the grantor shall furnish the bank, at the same time that he furnishes the allotment roll to the Paymaster-General, with the signature of the grantor, and also inform the bank of the amount and period of allotment. Such commanding officer shall also, if possible, satisfy himself that the bank named has an existence. * * *."
—*A. R., 1368, 1908.*

9. "When the grantor of an allotment desires it discontinued prior to the expiration of the period for which it was granted, the commanding officers specified in paragraph 1367 will prepare and transmit to the Paymaster-General, on the prescribed blank, the soldier's request for such discontinuance. This request must specify the month

for which the last payment is to be made, but the stoppage of pay to meet the allotment should be continued until receipt of the Paymaster-General's acknowledgment of request for discontinuance. If on receipt of the request for discontinuance of an allotment payment thereon has been made beyond the month specified the Paymaster-General, in making acknowledgment, will state the date to which the allotment has been paid and direct the repayment to the soldier of any pay deducted in excess of the payments on the allotment. When an allotment is to run for the full period for which granted no request for discontinuance or notice of the expiration is necessary."—*A. R., 1370, amended by G. O., 128, 1908.*

10. The interpretation on which the Pay Department has hitherto acted that "allotments and discontinuances are voluntary and entirely within the discretion of the persons making them" is approved and will be rigidly adhered to.—*Sec. War, Nov. 23, 1901; P. M. G. O., 26468.*

11. "When an allotment is discontinued, at the request of the person making it, before the expiration of the term for which it is granted, it shall not be renewed within that term except by permission of the regimental or post commander, on satisfactory reasons being given for such discontinuance and renewal."—*A. R., 1379, 1908.*

12. "The date, period, and amount of allotment shall be entered as a part of the soldier's record and also noted on each pay roll during the period of allotment. The discontinuance of an allotment shall be similarly entered and noted."—*A. R., 1376, 1908.*

13. "When the grantor of an allotment is soon entitled to discharge and is so much in debt to the United States that it will require the whole or a part of his allotted pay to cancel his obligation, the allotment shall be terminated in the prescribed manner."—*A. R., 1377, 1908.*

14. "On the death, discharge, or desertion of a soldier who has an allotment running, the allotment ceases. In such cases the immediate commanding officer will report as expeditiously as possible to the Paymaster-General, or in the Philippines Division to the adjutant-general of the division, the names of grantors whose allotments thus cease. In the Philippines Division, except in the case of deaths which are otherwise reported, the division commander will send by cable notification to the Adjutant-General, who will at once notify the Paymaster-General."—*A. R., 1369, 1908.*

NOTE.—Allotments ceasing by reason of the reported desertion of the allotter are not revived upon his acquittal of the charge, but a new allotment may be made.

15. Payments made to an allottee after the date of desertion of the grantor of the allotment are not debts which are payable from the amount due the soldier at date of his desertion.—*Auditor for the War Department Oct. 13, 1909.* (P. M. G. O., 77692.)

16. Whenever allotters shall be discharged on an intermediate day of the month the allotment deduction stops with the day of discharge, and paymasters will only deduct a pro rata of the allotment for the final month of service.—*P. M. G., Sept. 16, 1907, 63805.*

17. "In case of the transfer of a soldier whose period of allotment still continues, all the data respecting said allotments shall be entered on his descriptive list, and the commanding officer of the troop, battery, or company from which he is transferred shall at once report such transfer to the Paymaster-General."—*A. R., 1375, 1908.*

18. "All allotments of pay of enlisted men that have been or shall be paid to the designated allottees, after the expiration of one month subsequent to the month in which said allotments accrued, shall pass to the credit of the disbursing officer who has made or shall make such payment. Said disbursing officer shall, before making payment of such allotment, use due diligence in obtaining and making use of all information that may have been received in the War Department relative to the grantors of the allotments."—*Act Mar. 2, 1901, 31 Stat., 896; G. O., 26, 1901. See A. R., 1371, and 1375, 1908.*

19. "If an erroneous payment is made because of the failure of an officer responsible for such report to report, in the manner prescribed by the Secretary of War, the death of the grantor, or any fact which renders the allotment not payable, then the amount of such erroneous payment shall be collected by the Paymaster-General from the officer who fails to make such report, if such collection is practicable."—*Act Mar. 2, 1901, 31 Stat., 897; G. O., 26, 1901. See A. R., 1372, 1908.*

20. "In case of forfeiture by sentence of a court-martial the stoppage of pay to meet the allotment, being a reimbursement to the United States of the amount paid the allottee, will take precedence of the forfeiture; when, however, the forfeiture is such that possibly it can not be stopped in full prior to the discharge of the soldier if the allotment is continued, the immediate commanding officer will report at once by mail to the Paymaster-General requesting a discontinuance of the allotment. Similar action will be taken when, due to reduction, to stoppages for clothing overdrawn, to continued misconduct, or to any reason, the soldier's available pay will not warrant the continuance of the allotment. The Paymaster-General will notify a soldier's immediate commanding officer of the fact of discontinuance of payment to the allottee and the last month's allotment paid. The stoppage of pay to meet the allotment will be continued until this notice is received, and the soldier will be credited on the next roll with any amount withheld in excess of amount paid the allottee."—*A. R., 1369, 1908.*

NOTE.—This does not authorize the suspension of an allotment, as distinguished from a discontinuance, but the Paymaster-General, in the exercise of his administrative authority, may direct that the payments to an allottee be withheld when the interests of the Government manifestly require such action.—*P. M. G. O., 78221.*

21. "In case of the capture by the enemy of soldiers who have made allotments which may expire after their capture, the monthly payments of the same shall be continued until otherwise ordered by the Secretary of War."—*A. R., 1374, 1908.*

22. Allotments are in the nature of powers of attorney, which are revoked by the death of the principal. If the soldier dies before the allotment is in the possession of the allottee, the allotment is not payable, but becomes part of the estate of the soldier and is subject to the control of his legal representatives.—*10 Comp., 208, Aug. 27, 1903.*

23. An enlisted man indefinitely quarantined for infectious disease may allot his entire pay, allotment to be paid at post where he is stationed. The allottee will sign the pay roll as "Allottee of ——," and the paymaster who pays the roll will make the usual deductions and pay the balance to the allottee.—*Sec. War, June 8, 1903, based on Comp., May 19, 1903, P. M. G. O., 36390.*

24. If "the allottee failed to reduce the allotment to possession prior to the soldier's dishonorable discharge from the service with forfeiture of all pay and allowances then due, payment of the allotment is not authorized."—*Comp., Oct. 17, 1907, P. M. G. O., 62627.*

Allotments do not give a vested right to the money allotted and an allotment deducted from the pay of a soldier who deserts before payment of the amount to the allottee is not payable, but is forfeited to the United States.—*Comp., July 16, 1903, P. M. G. O., 64201.*

25. The allotment will be dropped from each soldier's pay in the column "Total pay due" on the pay rolls and from the amount of "Pay" on final statements when it pertains to the period for which the soldier is being paid. An allotment pertaining to a period for which the soldier has been paid without deduction of the allotment represents an overpayment and will be treated as a collection.—*Par. 1, Circular 223, P. M. G. O., Jan. 29, 1900, hereby amended.*

26. On the death of an allottee before payment or issue of check, the amount reverts to the soldier and does not become a part of the allottee's estate, subject to the control of his legal representatives.—*Comp., Aug. 2, 1900, P. M. G. O., 17038.*

27. "Upon receiving information of the death of any person to whom an allotment is payable by him, the paymaster properly designated to pay this allotment shall at once report this fact to the Paymaster-General, who shall forthwith inform the grantor's immediate commanding officer."—*A. R., 1378, 1908.*

ARMY ORGANIZATION.

28. Bands: Cavalry, artillery, and infantry.—*Act Mar. 2, 1899, 30 Stat., 977; G. O., 36, A. G. O., 1899.*

Engineers.—*Act Feb. 2, 1901, 31 Stat., 750; G. O., 9, A. G. O., 1901.*

Military Academy.—*Act Mar. 3, 1905, 33 Stat., 853; G. O., 50, W. D., 1905.*

Recruit depots.—*Act Mar. 3, 1909, 35 Stat., 745; G. O., 49, W. D., 1909.*

Line and Staff.—*Act Feb. 2, 1901, 31 Stat., 748; G. O., 9, 1901.*

General Staff Corps.—*Act Feb. 14, 1903, 32 Stat., 830; G. O., 15, A. G. O., 1903.*

Hospital Corps.—*Act Mar. 2, 1903, 32 Stat., 930; G. O., 24, A. G. O., 1903.*

Signal Corps.—*Act Mar. 2, 1903, 32 Stat., 932; G. O., 24, A. G. O., 1903.*

Chaplains.—*Act Apr. 21, 1904, 33 Stat., 226; G. O., 79, 1904.*

Engineer Corps.—*Act Apr. 23, 1904, 33 Stat., 263; G. O., 76, 1904.*

Ordnance Department.—*Act June 25, 1906, 34 Stat., 455; G. O., 191, 1906.*

Insular Bureau.—*Act June 25, 1906, 34 Stat., 456; G. O., 121, 1906, Act Mar. 2, 1907, 34 Stat., 1162; G. O., 48, 1907, and Act Mar. 23, 1910, G. O., 54, 1910.*

Artillery.—*Act Jan. 25, 1907, 34 Stat., 861; G. O., 24, 1907.*

Adjutant-General's Department.—*Act Mar. 2, 1907, 34 Stat., 1158; G. O., 48, 1907.*

Medical Department.—*Act Apr. 23, 1908, 35 Stat., 66; G. O., 67, 1908.*

Increased pay.—*Act May 11, 1908, 35 Stat., 108; G. O., 80, 1908, and Act May 28, 1908, 35 Stat., 431; G. O., 100, W. D., 1908.*

NOTE.—For Philippine Scouts, the Porto Rico regiment of infantry, recruiting depot companies, prison guard companies, and Army Service School detachments, see manual paragraphs relating thereto.

29. "Acts of Congress changing the organization of the Army, and which of necessity take time to carry into effect, do not change the status or rights of individuals until the act be carried into effect." "The better view is that the old status of individuals remains until the act is carried into effect in the organization to which they belong."—*5 Comp., 763, May 2, 1899.*

It is a general rule that acts will not be so construed as to make them operate retrospectively unless the lawmaking power has explicitly declared its intention that they should so operate, or unless such intention appears by necessary implication from the nature and words of the act so clearly as to leave no room for reasonable doubt upon the subject.—*4 Comp., 692, June 16, 1898.*

The date of receipt of a general order by a command is the date on which it takes effect as to that command.—*Digest Op. J. A. G., 1901, par. 1850.*

ASSIGNED ACCOUNTS.

30. "The restrictions of the Comptroller of the Treasury in regard to allowance of credits to disbursing officers for payment made by them on powers of attorney or other forms of transfer or assignment being so great as to amount practically to a prohibition of such payments, disbursing officers will refuse to pay the assignee of any claim," except monthly pay accounts and final statements.—*Cir. 13, A. G. O., 1895. See also 1 Comp., 142, Dec. 27, 1894.*

NOTE.—There is no authority of law for a retired enlisted man to make an assignment of his monthly pay.—*P. M. G. O.*

31. Transferred or assigned pay accounts or final statements will not be paid with currency.—*See par. 646, A. R., 1908.*

32. "No assignment of pay by a noncommissioned officer or private previous to his discharge shall be valid."—*R. S., 1291.*

33. When the assignment of an account is defective, it should be returned to the last indorser for correction.—*P. M. G., Nov. 24, 1899.*

34. An assignor is not chargeable with overpayments to his assignee which he neither authorized nor received.—*22 Ct. Cls., 395, Oct. 31, 1887.*

Overpayments to an assignee may be collected from future claims presented for payment by said assignee.—*2 Comp., Nov. 2, 1875, P. M. G. O., 5548.*

But if an assignee presents an account through a bank, no deduction should be made without the knowledge and consent of the bank.—*P. M. G., Dec. 20, 1905, 54173.*

FINAL STATEMENTS.

35. "The transfer by an enlisted man of a claim for pay due on his final statements will be recognized only when made after discharge, in writing, indorsed on the final statements, signed by the soldier, and witnessed by a commissioned officer or by some other reputable person known to the paymaster. The person witnessing the transfer must indorse on the discharge the fact of transfer of the final statements, and on the final statements the fact that such indorsement has been made on the discharge."—*A. R., 1408, 1908.*

NOTE.—A transfer or assignment of final statements, when properly made, can not be revoked at the option of the assignor.—*P. M. G.*

36. Paymasters are not authorized to pay on assigned final statements any credits not set forth thereon. This does not authorize the payment of any erroneous credits appearing on assigned final statements.—*P. M. G.*

37. Post exchanges may cash final statements. No charge will be made, but a small part of the value may be retained until the account is paid by the paymaster, to insure against loss due to error. The amount retained, less cost of exchange or post-office order, will be transmitted to the soldier as soon as the actual state of the account is known. The exchange assumes no liability for errors for overpayments made by paymasters. The liability rests with the company commander or the paymaster.—*G. O., 109, 1905, p. 10.*

38. The custodian of a company fund may cash final statements without profit, and may retain a small portion until settlement by the paymaster; the balance to be transmitted to the soldier as soon as the actual status of the account is known.—*P. M. G., Jan. 11, 1905, 48477.*

39. Final statements transferred and transfer not made out in strict conformity with Army Regulations may be paid by special authority, after comparison of soldier's signature, if evidence shows the transfer made for value, provided no claim has been presented to the Pay Department or the Auditor.—*Comp., May 29, 1899, Digest Comp., 1902, p. 127.*

40. The holder of unindorsed final statements issued to a soldier is not entitled to payment of the amount.—*9 Op. Atty. Gen., 453, July 24, 1860.*

But where a soldier has failed to sign the transfer on final statements, and assignee held receipt for the amount paid: *Held*, that payment could be made if original receipt, with genuine signature of the soldier, was filed with the account, providing the soldier had not made a claim on the Pay Department or the Auditor for the amount.—*Comp., Apr. 11, 1904, P. M. G. O., 44105. (Case Tony Judd.)*

PAY ACCOUNTS.

41. "Hereafter all commissioned officers of the Army may transfer or assign their pay accounts, when due and payable, under such regulations and restrictions as the Secretary of War may prescribe."—*Act Mar. 2, 1907, 34 Stat., 1159; G. O., 48, 1907.*

NOTE.—A transfer or assignment of a pay account, when properly made, can not be revoked at the option of the assignor.—*P. M. G.*

42. "An officer may forward his pay account to a paymaster before maturity, the amount to be remitted to the officer when due, or placed to his credit with a bank if the account is so indorsed, but an officer will not hypothecate or transfer an account

not actually due. When due it may be transferred, when the following form of indorsement will be strictly observed:

Transferred this —— day of ——, 19—, to —— and the chief paymaster at —— has been so notified.

(Signature) —— ——,
—— ——.

When an account is so transferred, the officer will notify the chief paymaster of the department in which he is stationed, or the paymaster who has been authorized by the Paymaster-General to pay his accounts, and will instruct the person or persons to whom the account may be transferred to forward it to such paymaster for payment. A transferred account will not be paid outside of the department in which the officer is regularly paid except when it is transferred for the benefit of his family residing in another department, in which case the officer will send the notification, through the office of the chief paymaster of the department in which he is usually paid, to the chief paymaster of the department in which the payee resides; the former to forward with the notification any information he may have affecting the validity of the account."—*A. R., 1277, 1908.*

43. Veterinarians may transfer their pay accounts after they become due in the same manner as officers of the Army.—*Comp., Dec. 15, 1902, Cir. 1, A. G. O., 1903.*

44. Contract surgeons, being civil employees, are prohibited by section 3477, Revised Statutes, from assigning their pay accounts.—*Comp., Aug. 18, 1902, Cir. 41, A. G. O., 1902. (Except as provided in paragraph 50, Manual.)*

45. Where there is conclusive evidence that an account has been assigned before it is actually due, payment can not properly be made to assignee even though it may be absolutely certain that the United States will not be called upon to pay the account a second time.—*Vol. 2, Digest 2d Comp., 746, Sept. 7, 1878.*

46. Should it be evident that an officer has not complied with the regulations relating to assigned accounts, the paymaster will decline payment and endorse his reasons therefor across the face of the rejected voucher. Any account paid in disregard of these regulations will be suspended in the account of the paymaster who pays it.—*Cir. 268, P. M. G. O., Mar. 12, 1903.*

47. If double payments are made on assigned vouchers, the account paid outside the department where the officer is serving will be the one suspended.—*Auditor, Mar. 7, 1903, P. M. G. O., 35423.*

48. "An officer about to embark for service beyond the sea and desiring to make provision for himself or his family in the United States, may send to the paymaster nearest the address of the payee such full monthly accounts as he may elect, indorsing them as follows: 'When due pay to ——,' or, 'When due place to the credit of —— with ——,' or, 'When due place to my credit with ——.' Such paymaster will immediately notify the chief paymaster of the department where the officer is to serve, of the months for which accounts have been so received, and will then pay them as they become due if the casualty list and stoppage circular show no bar to payment. Should an officer already in service beyond sea desire to have his accounts paid as described, he will forward them, through the chief paymaster of the department where he is serving, to the paymaster whose station is nearest the address of the payee, and the former will make a record of the accounts so forwarded. In either case the officer will, at the time of forwarding the accounts, notify the Paymaster-General of the months covered thereby, with the name and address of the person to whom payment is to be made, or forward the accounts through the office of the Paymaster-General."—*A. R., 1278, 1908.*

NOTE.—Before making payment on accounts paymasters should satisfy themselves that all the requirements of the above regulation have been complied with, and unless they have evidence that the Paymaster-General has record of the accounts being in their possession should make report thereof to him.

An officer serving in Alaska should forward accounts through the special disbursing agent of the pay department for the post where he is serving and the chief paymaster, Department of the Columbia.

When accounts are indorsed as above, the signature of the party to whom payable need not be required as an indorsement on the account.

49. Where pay accounts are prepared in advance under the provisions of paragraph 1278, Army Regulations, the additional pay for private mounts will be omitted from the pay accounts and drawn on separate accounts from the paymaster nearest to the place at which the officer is serving.—*Cir. 28, W. D., Apr. 30, 1910.*

In accordance with Army Regulations 1287 of 1908 (Manual, par. 524), accounts paid under the provisions of Army Regulations 1278 should include all compensation (excepting additional pay for mounts) due the officer for the calendar month.

Commutation of quarters is not viewed as *compensation* within the meaning of the regulation.

NOTE.—When the accounts received from an officer about to embark for service beyond the sea do not cover his entire compensation (except as indicated above) or are otherwise defective, they should be returned for correction *if it is possible to reach the officer before his departure;* but if corrected accounts can not be obtained the receipt of the defective ones should be reported to the Paymaster-General, stating the months to which the accounts pertain and wherein defective, and no payment should be made thereon until his authority therefor is received.

50. "Contract surgeons on duty in Alaska, Hawaii, the Philippine Islands, and Porto Rico may transfer or assign their pay accounts, when due and payable, in the methods now provided by regulations for commissioned officers of the Army."—*Act Apr. 23, 1904, 33 Stat., 266; G. O., 76, 1904.*

"If a contract surgeon on foreign service desires to have his accounts paid in the United States, the months for which such accounts have been transferred will be endorsed on the contract by a paymaster or the commanding officer, who will also endorse on each voucher 'Transfer noted on contract (signature),' and such accounts will not be paid unless so endorsed."—*A. R., 1285, 1908.*

BLANKS.

51. The following books and blank forms are furnished by the Pay Department:

1. Estimate of Funds.
2. Receipt, Company Shoemaker and Tailor.
3. Pay of Officers.
3A. Memorandum voucher for same.
4. Report of Soldiers' Deposits.
5. Final Pay of Enlisted Men.
6. Abstract of Expenditures.
7. Account Current.
8. Abstract of Collections.
9. Abstract of Allotments.
10. Pay of Enlisted Men, Retired.
11. Mileage of Officers.
12. Mileage of Paymasters' Clerks.
13A. Civilian Witness, not in Government Employ.
13AA. Memorandum voucher for same.
13B. Civilian Witness, in Government Employ.
13BB. Memorandum voucher for same.
13C. Civilian Witness by Deposition.
13CC. Memorandum voucher for same.
14. Pay of Enlisted Men.
15. Mileage Statement.
16. Abstract of Deposits.
17. Army Pay Table.
18. Soldiers' Allotments.
19. Interest Table.
20. Invoice and Receipt for Funds.
21. Voucher for Payment of Allotments.
22. Report of Pay Tours.
23. Letter of Transmittal (Paymaster's Account).
24. Monthly Report of Chief Paymaster.
25. Pay Roll, Clerks and Messengers, Department Headquarters.
26. Pay Roll, Civilian Employees, U. S. Military Academy.
27. Pay of Reporters.
27A. Memorandum voucher for same.
28. Pay Roll of Detachment. 1 sheet.
28A. Pay Roll of Detachment. 2 sheets.
28B. Pay Roll of Detachment. 3 sheets.
28C. Pay Roll of Company. 3 sheets.
28D. Pay Roll of Company. 4 sheets.
28E. Pay Roll of Company. 5 sheets.
28F. Pay Roll of Company. 6 sheets.
28G. Pay Roll. Extra sheets.
28H. Subvoucher for Pay Roll.
29. Weekly Statement of Public Funds.
30. Abstract of Deposit Book.
31. Invoice of Mileage Funds Deducted.
32. Pay Roll, Militia. 3 sheets.
32A. Pay Roll, Militia. 6 sheets.
33. Pay Roll, Army Nurse Corps.
34. Report of Outstanding Checks.
35. Post Exchange Receipt.
36. Army War College Voucher.
37. Requisition for Blank Forms (Chief Paymaster).
38. Final Payment Roll of a Detachment.
39. Examination of Accounts by Chief Paymaster.
40. Suspension Book.
41. Soldiers' Deposit Book.
42. Paymaster's Cash Book.
43. Monthly Personal Report of Paymasters.
44. Notification, to Commanding Officer, of Suspensions.
45. Account-Current Book.
46. Receipt Book for Miscellaneous Collections.
47. Receipt for Property of Deceased Soldier.
48. Requisition for Blank Forms (Officers).
49. Voucher for Payment of Beneficiary.
49A. Memorandum voucher for same.
50. Invoice of Beneficiary Funds turned over to Quartermaster.
51. Weekly Mileage Report.

52. The Comptroller shall, under the direction of the Secretary of the Treasury, prescribe the form of keeping and rendering all public accounts except those relating to postal revenues and expenditures therefrom.—*Act July 31, 1894, 28 Stat., 206; G. O., 36, 1894.*

53. "The standard blank forms used in Army administration, with the notes and directions thereon, have the force and effect of Army Regulations. New forms or alterations will not be made without the authority of the Secretary of War, and the date on which a form or alteration was authorized will be printed on the form itself. All notes or directions on these blanks will, prior to their issue, be approved by the Secretary of War. These forms and lists of them will be furnished by the chiefs of the various bureaus and offices of the War Department. Requisitions therefor will call for them by number and name."—*A. R., 1589, 1908.*

Manuscript returns, rolls, certificates, and other documents are prohibited when the proper printed forms are on hand.—*A. R., 1590, 1908.*

BONDS.

54. "All officers of the Quartermaster's, Subsistence, and Pay Departments * * * shall, before entering upon the duties of their respective offices, give good and sufficient bonds to the United States in such sums as the Secretary of War may direct, faithfully to account for all public moneys and property which they may receive. The President may at any time increase the sums so prescribed."—*R. S., 1191.*

NOTE.—The "sums directed by the Secretary of War" are, for the Pay Department, $30,000 for a colonel; $25,000 for a lieutenant-colonel; $20,000 for a major, and $15,000 for a captain.

55. "Until otherwise provided by law no bond shall be accepted from any surety or bonding company for any officer or employee of the United States which shall cost more than thirty-five per centum in excess of the rate of premium charged for a like bond during the calendar year nineteen hundred and eight: *Provided*, That hereafter the United States shall not pay any part of the premium or other cost of furnishing a bond required by law or otherwise of any officer or employee of the United States."—*Act of Aug. 5, 1909, 36 Stat., 125.*

NOTE.—For authorized premium on paymaster's bond see Circular 85, War Department, 1909.

56. The Commanding General, Philippines Division, is authorized to examine and approve bonds of paymasters, such approval to be subject to final examination in the War Department before approval by the Secretary of War.—*Sec. War, Oct. 30, 1907, P. M. G. O., 64224.*

57. An officer detailed to a staff department for disbursing duty will be required to give bond.—*7 Comp., 793, June 10, 1901. (Case Quartermaster's Department.)*

58. "All disbursing officers of the Pay Department shall renew their bonds, or furnish additional security, at least once in four years, and as much oftener as the President may direct."—*R. S., 1192.*

NOTE.—Chief paymasters should see that all paymasters serving under them take steps in due season for the renewal of their bonds.

59. All bonds shall be filed in the office of the Secretary of the Treasury.—*Treas. Cir., 102, 1899.*

The law does not permit the return of a bond once filed.—*Vol. 4, Digest 2d Comp., 47, Jan. 9, 1894.*

60. "Sureties to bonds given by disbursing officers will be bound jointly and severally for the whole amount expressed therein, and must satisfy the Secretary of War that they are worth, jointly, double such amount, each surety making affidavit that he is worth that sum over and above his debts and liabilities, and stating in the affidavit his place of residence."—*A. R., 570, 1908.*

61. "A company duly incorporated under the laws of the United States, or of any State, and legally authorized to guarantee bonds, may be accepted as surety, subject to the limitations prescribed in paragraphs 577, 578, and 579. Lists of such surety companies as have conformed to the requirements of law and these regulations will be

published from time to time by the War Department. A firm, as such, will not be accepted as surety, nor a partner for a copartner or firm of which he is a member. Stockholders who are not officers of a corporation may be accepted as sureties for such corporation."—*A. R., 575, 1908.*

62. "In case of financial embarrassment, failure, or other disqualifying cause on the part of the surety to a bond, the Secretary of War will require the bond to be renewed to his satisfaction, upon notification to the principal. Official bonds may not be renewed at the will of the principal or surety, but only by direction of the Secretary, and the substitution of one corporate company for another as surety on a bond will not be permitted except by direction of the Secretary, or after the bond has run for a period of four years, when a renewal thereof is required by law."—*A. R., 583, 1908.*

63. "The principal and surety must sign and seal the bond. The corporate seal of the corporation must be affixed to the bond by some person duly authorized, who must also affix the name of the corporation to it, followed by his own signature and official designation written after the word 'by.' The names and places of business of the principal and surety must be written in the body of the bond."—*A. R., 582, 1908.*

CHAPLAINS.

64. Chaplains appointed prior to April 21, 1904, shall have the rank, pay, and allowances of captain of infantry until they shall have completed seven years' service, after which they shall have the grade, pay, and allowances of captain mounted.—*Act Feb. 2, 1901, 31 Stat., 750; G. O., 9, 1901, and act Apr. 21, 1904, 33 Stat., 226; G. O., 79, 1904.*

65. Chaplains appointed after April 21, 1904, shall have the grade, pay, and allowances of first lieutenant mounted until they shall have completed seven years' service, after which they shall have the grade, pay, and allowances of captain mounted.—*Act Apr. 21, 1904, 33 Stat., 226; G. O., 79, 1904.*

66. Chaplains having not less than ten years' service in the grade of captain may be promoted to chaplains with the grade, pay, and allowances of major.—*Act Apr. 21, 1904, 33 Stat., 226; G. O., 79, 1904.*

When promoted to the grade of major, chaplains are entitled to the pay and allowances of the new grade from date of appointment, payable after confirmation by the Senate.—*13 Comp., 745, May 2, 1907, P. M. G. O., 44519.*

67. The provisions of the act of April 21, 1904, are not applicable to chaplains on the retired list at date of its passage.—*10 Comp., 765, May 7, 1904.*

CHECK BOOKS.

68. "Official check books are issued by the Treasurer and assistant treasurers of the United States direct to disbursing officers who have public money on deposit with them. Rules for issue, transfer, etc., of these check books accompany each book. In making payments only official checks will be used."—*A. R., 612, 1908.*

69. "Official check books on national-bank depositories are furnished by chiefs of bureaus, by whom records of blank checks issued will be kept and to whom unused checks will be returned. Rules for issue, transfer, etc., of these check books accompany each book. The chief of bureau issuing a check book on a national-bank depository will keep a complete record of its size, its character, the serial numbers of its checks, and when and to whom issued.

"When an officer transfers such book, or any of its unused checks, he will immediately advise the chief of bureau by whom it was issued of the serial numbers, inclusive, so transferred, forwarding a receipt therefor, that the necessary change in the record may be made. When an officer ceases to act as a disbursing officer or agent he should

transfer all unused checks to his successor as above provided, or, if there be no successor, return them to the chief of bureau by whom issued. Should any officer make an erasure or alteration of any of his checks, however slight, he will certify to the correctness of such erasure or alteration on the upper margin of such check."—*A. R., 613, 1908.*

70. "An officer to whom an official check book is issued by the Treasurer or an assistant treasurer of the United States will at once receipt for it to the Treasurer or to the assistant treasurer from whom it was received."—*G. O. 110, 1901.*

71. "An officer relieved from duty as a disbursing officer and having a check book on the Treasurer or an assistant treasurer in his possession will cut from the book the stubs used by him (to be filed with his retained papers), and will transfer the unused checks and stubs to his successor, taking a receipt therefor in duplicate, which shall describe the unused checks by their serial numbers, one copy of which will be transmitted by the officer relieved to the Treasurer or to the assistant treasurer by whom the check book was originally issued. If there be no successor the book of unused checks and stubs, after the used stubs have been removed, will be at once returned to the Treasurer or assistant treasurer by whom originally issued, with a letter describing the serial numbers of the unused checks so returned and a receipt obtained therefor. Before transferring any check book the transferring officer will first examine the unused checks to see that there is no break in the serial numbers showing that checks are missing."—*G. O., 110, 1901.*

72. "An officer who for the convenience of any disbursing officer detaches any blank checks and stubs from the check book on the Treasurer or any assistant treasurer in his possession will take the receipt of such disbursing officer in duplicate for such checks by serial numbers and transmit one copy of the same in the manner directed in the preceding paragraph."—*G. O., 110, 1901.*

73. "Under no circumstances will unused check books or blank checks taken from check books on the Treasurer or an assistant treasurer be kept for an unreasonable time in the possession of any disbursing officer of the War Department. If at any time his credit with the Treasurer or an assistant treasurer becomes exhausted and there is no reasonable expectation that money will be placed to his credit at an early day, he will transfer his check book or checks to the Treasurer or assistant treasurer in the manner directed for an officer ceasing to act as a disbursing officer. If he has notice of a remittance, or a reasonable expectation that money at an early day will be placed to his credit, he will upon his deposit becoming exhausted inform the Treasurer or assistant treasurer of such notice or of such expectation and renew the advice to the Treasurer or assistant treasurer semimonthly until the remittance is received or until the check book or checks are transferred."—*G. O., 110, 1901.*

74. "In the interest not only of the disbursing officer himself, but of the Treasurer, the assistant treasurer, and innocent takers of checks made out on the official blank check forms, the greatest care will be exercised by disbursing officers in the custody of official check books. They will be kept under lock and key when not in use, and the serial numbers of the unused checks will be frequently examined to see that no check in the series is missing."—*G. O., 110, 1901.*

75. The check books of paymasters will be kept in condition for inspection by an inspector-general, chief paymaster, or other authorized inspector at any moment. With this in view, and to secure uniform method in the keeping of deposit and check accounts, the following instructions will be strictly observed:

1. Check stubs may be footed either by pages or days, at the discretion of the paymaster.

2. All deposits during a month will be entered immediately following the balance brought forward from the preceding month.

3. Each deposit entry will show its date and amount and also its nature by brief note, as follows: "Warrant No. —." "Transfer from Major ———." "Cash."

4. At the close of business on the last day of each calendar month the footings of both pages of the check book will be closed, to include the latest deposit and last issue within the month, and a balance struck, which will represent the balance on deposit, subject to draft, and will form the first entry upon the deposit page for the following month. These monthly footings will thus include on one side the balance on hand at the end of the preceding month, with all deposits and credits during the month; on the other side the total of checks issued within the month.

5. Paymasters will preserve a permanent separate file of the periodical statements of their accounts rendered to them by each depository. On comparison of these statements with the stub books the stubs of paid checks will be marked with the date of the statement upon which payment is reported, thus serving the double purpose of showing that the check has been paid and indicating the particular statement upon which it is so reported.

6. A memorandum will be entered upon the deposit page, opposite the last check drawn on Saturday of each week, showing the balance with the depository at the close of business on that day and the data on which it is based.—*Cir. 271, P. M. G. O., Feb. 20, 1904, hereby amended.*

CHECKS.

76. No liability of the payor of a check operates to relieve the drawer from the obligation of determining the identity of the payee to whom he issues a check.—*P. M. G., L. B., July 2, 1869.*

77. As section 3620, Revised Statutes, requires check to be drawn "in favor of the person to whom payment is to be made," disbursing officers' checks must be drawn to order and not to bearer.—*15 Comp., 604, Apr. 6, 1909.*

78. "A disbursing officer may draw his check in favor of himself (*a*) to make payments of amounts not exceeding $20; (*b*) to make payments at a distance from a depositary; or (*c*) to make payments of fixed salaries due at a certain period. In the first and last named cases the check will be drawn not more than two days before the payments become due. In all other cases the checks will be drawn only in favor of the persons, firms, or corporations, by name, to whom the payments are to be made."—*A. R., 603, 1908.*

79. "On the face of each check that he draws a disbursing officer will state his address, the object of the expenditure, the number or other necessary description of the voucher, and, in case of payment to an officer, enlisted man, or civilian employee, the period for which the payment is made. Such statements will be brief, but clear, as, for instance, 'pay,' 'pay roll,' or 'payment of troops,' adding the post or station; 'purchase of subsistence,' or of other supplies, naming them; 'on contract for construction,' mentioning the fortification or other public work for which the payment is made; 'payments under $20.' Payment is refused on all checks where regulations are not complied with, and report of the fact is made to the Treasury Department. Rubber stamps or the typewriter will not be used to insert the date, payee's name, or the amount of the check issued in payment of a public creditor. The data on the check stub will be the same as on the check to which it relates."—*Par. 604, A. R., amended by G. O., 13, Jan. 25, 1910.*

80. "A check drawn to the order of a banking institution, or to an individual other than the person in whose favor an account is stated, should have stated on its face, in the appropriate space therefor, the nature of the account paid thereby, and the name and rank of the payee. If there is not sufficient space on the face of the check, it can be stated on the back, care being taken to leave room for proper endorsement of the check. Where several accounts are paid in one check the data will be stated as to each account."—*See P. M. G. O., 66666, Aud., Feb. 27, 1908.*"

81. "So far as relates to disbursements in the Philippine Islands and other places, including Alaska, beyond the boundary of the States composing the Union, and for the convenience of the paymaster in obtaining ready money, as well as for the accommodation of both officers and men at such distant places, a check may be drawn for a portion of the pay due the soldier (or officer), in which case it will be drawn in favor of the soldier (or officer), and the object or purpose will be stated as "part pay for month of ———;" if for any sum which the soldier (or officer) may desire in exchange for money after he has been paid, the check will be drawn by the paymaster in favor of himself and indorsed by him payable to the order of the soldier (or officer), and the object or purpose will be stated as "to obtain cash to make payments at a distance from a depositary." In this case the data on the check stub will be the same as on the check to which it relates, including the name of the soldier (or officer) to whom the check is indorsed by the paymaster."—*A. R., 1337, amended by G. O., 13, Jan. 25, 1910.*

82. All checks, drafts, etc., which pass, by indorsement, in the Philippine Islands, must, under the local law, bear the date of such indorsement.—*Cir. 101, 1908.*

83. Checks for deposit of army paymasters' collections and soldiers' deposits will be dated on the last day of the month in which the collections are made or deposits received or when an account is closed. If the paymaster is unable to deposit checks on that date he will do so at the earliest practicable date.—*Cir. 219, P. M. G. O., Jan. 5, 1900, hereby amended.*

84. "Mutilated or spoiled official checks upon the United States Treasurer or an assistant treasurer will be forwarded promptly to the office to which they pertain, but mutilated or spoiled checks upon a national-bank depository will be forwarded promptly, for preservation and future reference, to the chief of bureau by whom issued, who will acknowledge the receipt of such checks. In either case a record of the dates of both cancellation and transmission will be entered on the stub."—*A. R., 614, 1908.*

85. "Upon receipt of the statement of his disbursing account for the month of June of each year, from the office or bank in which his funds are kept, each disbursing officer will immediately make a return to the Secretary of the Treasury, through the chief of his bureau, of all checks drawn by him which have been outstanding and unpaid for three full fiscal years on June 30 of that year, stating the number of each check, its date and amount; in whose favor, on what office or bank, and for what purpose drawn; the number of the voucher in payment of which it was drawn, and, if known, the address of the payee, and he will inclose in the return all checks described therein that may be in his possession."—*A. R., 609, 1908; see R. S., 310.*

NOTE.—If a paymaster has no outstanding checks, he should report "No checks outstanding three years."

Checks reported as outstanding and unpaid for three full fiscal years will not be dropped from the paymaster's account of outstanding checks until receipt of a statement from the depositary reporting the amount thereof covered into the Treasury.

86. "At the close of each fiscal year all amounts remaining to the credit of a disbursing officer, represented by checks or drafts drawn upon the Treasurer, an assistant treasurer, or any designated depositary, three or more years prior thereto, will be covered into the Treasury and there stand to the credit of the payees in an appropriation account denominated 'outstanding liabilities.'"—*A. R., 610, as amended by G. O., 135, 1908; see R. S., 306.*

87. "A check drawn by a disbursing officer still in active service, presented before it shall have been issued three full fiscal years, will be paid in the usual manner by the office or bank on which it is drawn, and from funds to the credit of the drawer."—*A. R., 608, 1908.*

"Thus, any check issued on or after July 1, 1900, will be paid as stated above until June 30, 1904."—*Treas. Cir. 49, 1903.*

88. "A check which has been issued for a period longer than three full fiscal years will be paid only by the settlement of an account in the Treasury Department. For this purpose an officer who receives such a check will transmit it, through the proper channels, to the Secretary of the Treasury. If a check is lost, proof of ownership and loss and a bond of indemnity will be furnished."—*A. R., 611, 1908; see R. S., 308.*

89. Whenever any original disbursing officer's check is lost, stolen, or destroyed, the Secretary of the Treasury may authorize the officer issuing the same, after the expiration of six months and within three years from the date of such disbursing officer's check, to issue a duplicate thereof upon the execution of such bond to indemnify the United States as the Secretary of the Treasury may prescribe: *Provided*, That when such original disbursing officer's check does not exceed in amount the sum of fifty dollars the Secretary of the Treasury may authorize the issuance of a duplicate at any time after the expiration of thirty days and within three years from the date of such disbursing officer's check.—*R. S., 3646, amended by Act Feb. 23, 1909, 35 Stat., 643; G. O., 56, 1909; see par. 606, A. R., 1908.*

90. The owner of a lost check should file with the paymaster who issued the check an indemnity bond and affidavit regarding the loss, in accordance with instructions on blank bond; and after expiration of the required time the paymaster will forward them with a duplicate check direct to the Secretary of the Treasury for his approval.—*P. M. G.*

The affidavit must state name and residence of applicant in full, describe check and indorsements, show applicant's interest therein, detail circumstances of its loss and what action, if any, was taken to stop payment. It should be made and signed before an officer authorized to administer oaths generally, who must certify that he administered the oath. If such officer is not available, a judge-advocate or summary court officer can administer the oath, in which case the necessity therefor must be stated.—*Treasury Instructions.*

91. In case the disbursing officer or agent by whom such lost, destroyed, or stolen original check was issued is dead or no longer in the service of the United States it shall be the duty of the proper accounting officer, under such regulations as the Secretary of the Treasury may prescribe, to state an account in favor of the owner of such original check for the amount thereof and to charge such amount to the account of such officer or agent.—*Sec. 3647, R. S., amended by Act Feb. 23, 1909, 35 Stat., 644; G. O., 56, 1909; see A. R., 606, 1908.*

92. "A disbursing officer who ceases to act as such will, through the chief of his bureau, inform the Secretary of the Treasury at once whether he has any public funds to his credit in any office or bank and, if so, what checks drawn by him against such funds, if any, are still outstanding and unpaid."—*A. R., 592, 1908.*

93. "In case of death, resignation, or removal from active service of a disbursing officer, checks previously drawn by him will be paid from the funds to his credit, unless such checks were drawn more than four months before their presentation, or reasons exist for suspecting fraud. A check previously drawn by him and not presented for payment within four months of its date will not be paid until its correctness shall have been attested by the Comptroller of the Treasury or by his chief clerk."—*A. R., 607, 1908; Treas. Cir. 102, 1906.*

CLAIMS.

94. When a paymaster has finally paid an officer or soldier, he should take no further action in the case. Any claim for amounts short paid should be settled by the Auditor.—*Comp., Sept. 30, 1896, P. M. G. O., 3011.*

95. Any person whose accounts may have been settled by the Auditor or the head of the Executive Department to which the account pertains may, "within a year, obtain revision of the said account by the Comptroller of the Treasury, whose decision

upon such revision shall be final and conclusive upon the executive branch of the Government."—*Act July 31, 1894, 28 Stat., 207; G. O. 36, 1894.*

96. If an officer shall refund an amount disallowed, he may then make a claim on the Auditor, and if payment is refused he has a right to apply to the Comptroller for a revision of the Auditor's adverse decision, provided application be made within a year of the Auditor's action.—*Asst. Comp. to Sec. War, Apr. 19, 1901.*

"Within a year" means the time between date of settlement by the Auditor and date the appeal is received in the office of the Comptroller.—*Comp., Feb. 19, 1909, Navy Cir. 96, 1909.*

97. "Neither the Comptroller nor the Auditor has jurisdiction, upon the application of a claimant, to reopen a settlement upon newly discovered evidence for the consideration of any item upon which payment has been accepted of the amount allowed by the Auditor."—*7 Comp., 537, Mar. 15, 1901; Cir. 10, A. G. O., 1901.*

But the fact that a specific claim has been settled does not preclude the Auditor from exercising his proper jurisdiction to consider a new claim on a different subject, the right to which existed at the time of settlement of prior claim.—*Comp., Dec. 17, 1904, Navy Cir. 46, 1905.*

98. Accounting officers have no jurisdiction to reopen settlements made by their predecessors because a subsequent decision of the courts has so changed the construction of the law under which the settlements were made as to warrant a different result in the settlements.—*2 Comp., 401, Feb. 14, 1896.*

The accounting officers are not authorized to reopen accounts settled by their predecessors except for the purpose of correcting mistakes of fact arising from errors in calculation, or upon the production of newly discovered material evidence, or for fraud.—*14 Comp., 804, May 18, 1908.*

99. "The Auditor may receive and examine a claim that has been discontinued in the Court of Claims and presented to him for settlement."—*11 Comp., 524, Mar. 13, 1905. (Case Navy Department.)*

CLERKS AND MESSENGERS.

100. The clerks, messengers, and laborers at headquarters of divisions and departments and office of the Chief of Staff are paid by the Pay Department, the numbers and salaries being fixed by the annual appropriation act.—*P. M. G.*

101. Clerks in military employ absent without leave for a fractional part of a day will be charged with a proportion of the day's pay.—*P. M. G.*

102. "If an appointment (or promotion) provides that it shall take effect from a particular date named therein and entrance upon duty, and the person accepts the same and enters upon duty, or can be held to be upon constructive duty, as in the case of a leave of absence, the oath can be taken any time before payment is demanded, and after being taken he is entitled to pay from the time of compliance with the terms of the appointment."—*7 Comp., 45, Aug. 2, 1900. (Case Interior Department.)*

103. The annual leave of an employee will not be curtailed because of absence in attendance at court under summons.—*8 Comp., 211, Oct. 8, 1901. (Case Navy Dept.)*

104. A civil-service employee may be furloughed without pay by the Secretary of a Department at any time the exigencies of the service require it; but a subordinate officer has no right to suspend an employee without pay unless sanctioned by the head of the Department or a superior officer invested with power to appoint and dismiss.—*Ct. Cls., Jan. 2, 1906. (Case H. H. Stilling.)*

If a civil-service employee is suspended by a subordinate officer while charges are being preferred and the Secretary subsequently sustains the charges, he is not entitled to pay during period of suspension.—*12 Comp., 653, May 7, 1906. (Case Quartermaster's Department.)*

105. "An employee who contracts indebtedness on the strength of his official position and then without sufficient reason neglects or avoids payment will be discharged."—*War Dept. Order, Apr. 2, 1902.*

"A civilian employee who is unable to pay his hospital charges at the prescribed time will give a certificate of his indebtedness, in triplicate, on Form 49 A, Medical Department, (marking one number 'original,' one 'duplicate,' and the third 'triplicate'), to the commanding officer of the hospital, who will designate by indorsement thereon the officer to whom the amount of the indebtedness should be remitted, and will forward the original and duplicate at once through proper channels to the officer under whom the employee is serving, retaining the triplicate for his own files. The employing officer will refer the certificate to the paymaster or disbursing officer who is to pay the employee, and such paymaster or disbursing officer will deduct the amount of the indebtedness from the pay due, and will remit the amount so deducted to the officer designated to receive it."—*A. R., 1478½, 1908; G. O., 50, W. D., 1910.*

CLOTHING ALLOWANCE.

106. Under section 1296, Revised Statutes, the "President may prescribe the uniform of the Army and quality and kind of clothing which shall be issued annually to the troops of the United States;" and under this authority tables are issued showing the price of clothing, the allowance in kind to each soldier for each year of his enlistment, thus giving the money value of his clothing allowances, and these are changed from time to time in orders.—*828, Digest Opinions, J. A. G., ed. 1901.*

107. The money value of clothing overdrawn shall be charged against the soldier every six months or on final statements if sooner discharged. The amount due him, when he draws less than his allowance, shall be paid to him on discharge from the service from appropriation for "Pay of the Army" for current fiscal year.—*R. S., 1302, 1308.*

108. "Company and detachment commanders will settle the clothing account of every enlisted man of their commands on June 30 and December 31 of each year, without regard to date of individual enlistment. The entire amount found due the United States will be charged to the soldier upon the pay rolls for the period embracing the date of settlement and on subsequent rolls until the whole amount is deducted."—*A. R., 1168, 1908.*

"All enlisted men of the Army have the same money allowance for clothing."—*G. O., 81, 1906.*

109. "The clothing money allowance will consist of an initial allowance and a yearly allowance. The initial allowance is intended to cover the cost of all clothing required between date of enlistment and the date upon which the recruit is taken up for full duty, but will not be considered as fully earned by the soldier until he shall have completed six months' service. The yearly allowance in each year will be identical for every year of the enlistment period and, with the initial allowance, will be determined by the annual estimated value of the clothing. One-sixth of the initial allowance will constitute the monthly share, and one-thirtieth of the latter the daily share of the initial allowance actually accruing to the soldier. When the clothing account of a soldier is opened in the organization to which he has been assigned he will be credited with the initial allowance. At the first settlement thereafter he will be credited with the portion of the yearly allowance accruing between date of enlistment and date of settlement as determined by the monthly and daily rates. At each succeeding settlement he will be credited with half the yearly allowance, and at the expiration of his term of service will be credited with the amount due from last settlement as determined by the monthly and daily rates."—*A. R., 1169, 1908.*

110. "When a soldier is separated from the service during the first six months of his enlistment, any clothing allowance which may have been previously credited to him will be disregarded, and the allowance to be credited in the settlement of his clothing account will be determined from date of enlistment to date of separation from the service according to the table of allowances in force at the latter date. He will be given no credit for clothing not drawn in kind unless the total value of the clothing charged to his account shall be less than the amount of credit accruing between date of enlistment and date of separation from the service. This will be determined by adding to the allowance due at the yearly rate the portion of the initial allowance corresponding to the number of months and days of service. Thus, if such soldier has had three months and three days' service the allowance to be credited from date of enlistment to date of separation from the service would be the sum of three times the monthly allowance, three times the daily allowance, three times the monthly share of the initial allowance, and three times the daily share of the initial allowance. Should the clothing charged to the soldier amount to less than this sum, the difference will be due him; but the final account of such soldier shall show no indebtedness to the United States for clothing overdrawn unless the total amount charged for clothing shall exceed the entire initial allowance increased by the portion of the yearly allowance accruing between date of enlistment and date of separation from the service, in which case the excess shall be charged as due the United States for clothing overdrawn. When a soldier is separated from the service at any time after the expiration of the first six months of an enlistment he will be credited in the settlement of his clothing account with the allowance accruing between date of last settlement and date of separation from the service as determined by the monthly and daily rates. When for the convenience of the Government a soldier is retained in the service after the expiration of his term of enlistment, his clothing money allowance at the regular rate will be credited for the period of such retention."—*A. R., 1170, 1908.*

111. "The balance due the soldier at date of settlement will be credited to him upon his clothing account. It will not be placed upon the pay rolls, but the final balance due at date of discharge will be entered upon his final statements. In case of transfer the balance due the soldier or the United States will be entered on the descriptive list. All balances of this character will be stated in words and figures."—*A. R., 1171, 1908.*

NOTE.—When a soldier's clothing account balances at date of discharge, the word "Nothing" will be noted on his final statements under the heading "Due soldier for clothing not drawn in kind" and also under "Due United States for clothing overdrawn."

112. "The Quartermaster's Department is authorized to pay from the appropriation for clothing and equipage a sum not to exceed $1.50 per month for the laundry work of each recruit who has no funds of his own at recruiting stations, recruit depots, and recruit depot-posts. The expenditure will be charged on the clothing account of the recruit and so noted on his descriptive and assignment card."—*A. R., 1178, 1908.*

113. "The clothing account of a soldier who deserts should be settled in full to date of desertion. The balance due to him or to the United States will be entered on the next muster rolls and pay rolls after date of desertion. In determining this balance, where the desertion occurs within the first six months of enlistment, any clothing allowance which may have been previously credited will be disregarded and the allowance to be credited will be the portion of the initial and yearly allowances accruing from date of enlistment to date preceding date of desertion as shown by the monthly and daily rates. Where the desertion occurs after the first six months of enlistment, the settlement to last regular settlement date, June 30 or December 31, will not be disturbed, and in settling the account to date of desertion additional credit

will be given for the portion of the yearly allowance accruing from date of last settlement to date preceding date of desertion as shown by the monthly and daily rates."—*A. R., 1172, 1908.*

114. "A deserter who surrenders or is apprehended is entitled to clothing allowance from the date of his return to military crontrol if such date is prior to the expiration of his term of enlistment; if subsequently thereto, no clothing allowance will be due him unless he is retained in the service, in which case he will be entitled to clothing allowance for his actual service in making good the time lost by desertion. Should the term of enlistment expire while the soldier is awaiting trial for desertion or is undergoing sentence to confinement therefor not including discharge, his clothing allowance ceases on date of expiration of term of enlistment and recommences on date of release from confinement and restoration to duty. In the above cases the amount due the soldier will be obtained from the tables then and subsequently in force. A new clothing account will be opened without reference to the account of the soldier at date of desertion, but no portion of the initial allowance will be credited."—*A. R., 1173, 1908, as amended by G. O., 138, 1910.*

115. When a soldier tried for desertion is found not guilty, but guilty of absence without leave, the cost of the clothing overdrawn should not be entered as a charge against him on the rolls unless a regular settlement date (June 30 or December 31) has intervened since last payment. In such case the charge should be for the amount found due on the settlement date.—*P. M. G.*

116. "Clothing allowance accruing to a soldier after return to the service from desertion will not be used to reduce the amount of the soldier's indebtedness at date of desertion; the full amount of the soldier's indebtedness must be charged on the roll, to be deducted by the paymaster when he settles the soldier's accounts."—*A. R., 1174, 1908.*

117. Balances for clothing due the United States entered upon final statements or pay rolls will, after collection and deposit by paymasters, be designated by the Paymaster-General for the credit of the appropriation for "clothing, camp, and garrison equipage," for the fiscal year in which the date of settlement occurs.—*G. O., 10, 1875; see Act June 12, 1906, 34 Stat., 246.*

COMMUTATION OF QUARTERS.

118. "Where there are public quarters belonging to the United States, officers may be furnished with quarters in kind in such public quarters, and not elsewhere, by the Quartermaster's Department, assigning to the officers of each grade, respectively, such number of rooms as is stated in the following table:

Second lieutenants	2 rooms	Colonels	7 rooms
First lieutenants	3 rooms	Brigadier-generals	8 rooms
Captains	4 rooms	Major-generals	9 rooms
Majors	5 rooms	Lieutenant-general	10 rooms
Lieutenant-colonels	6 rooms		

Provided, That at places where there are no public quarters commutation therefor may be paid by the Pay Department to the officer entitled to the same at a rate not exceeding $12 per month per room."—*Act June 18, 1878, 20 Stat., 151, amended by Act Mar. 2, 1907, 34 Stat., 1169; G. O., 48, 1907; see A. R., 1319, 1908.*

119. Commutation of quarters will be paid only to officers on duty without troops.—*Act May 4, 1880, 21 Stat., 111; G. O., 38, 1880.*

When the public quarters at any station are so full as to prevent the assignment of quarters in kind to an officer there stationed on duty without troops, the law should

be construed as to such officer the same as if there were no public quarters at that place.—*2d Comp., Dec. 13, 1893, P. M. G. O., 2043B, 1893.*

NOTE.—Officers claiming commutation under the above should file a certificate of the post commander or quartermaster that quarters were not available.

120. "The Secretary of War may determine what shall constitute duty without troops within the meaning of the laws governing the payment of commutation of quarters to officers of the Army."—*Act Mar. 2, 1901, 31 Stat., 901; G. O., 26, 1901.*

"Officers on duty in the War Department, at army and other general headquarters, attending surgeons and other officers on duty in cities and other places where public quarters are not furnished, but where enlisted men are on duty only as guards, orderlies, clerks, and messengers, and recruiting officers at city stations, are regarded as being on duty without troops within the meaning of the laws and regulations."—*A. R., 1320, 1908.*

121. "Officers on duty at colleges where no public quarters are furnished by the United States are entitled to commutation, subject, in respect to retired officers, to such limitations and restrictions as are prescribed by law."—*A. R., 1326, 1908, as amended by G. O., 141 W. D., 1909.*

122. "An officer discharging his official duties as engineer in charge of civil works, at a place where there are no public quarters, and not furnished with rooms to be occupied by him as quarters, is entitled to commutation therefor."—*Vol. 2, Digest 2d Comp., 542, May 12, 1881.*

123. The transport quartermasters, commissaries, and surgeons will be assigned for the voyage from among the officers assigned by the War Department to duty in the transport service with station at home port.—*G. O., 116, 1905.*

When so assigned, and not furnished with quarters in kind at the home port, they are entitled to commutation of quarters.—*G. O., 33, 1905.*

NOTE.—The above is held to apply also to station in Manila.—*P. M. G., Feb. 19, 1909, 74002.*

124. "Officers who for the convenience of the Government, are directed to await orders for a limited period at a point where there are no public quarters are entitled to commutation."—*A. R., 1325, 1908.*

NOTE.—See paragraph 146, Manual Pay Department.

125. An officer detailed on civil duty in the Philippine Islands is not thereby deprived of his right to commutation of quarters from army appropriations; but if furnished by the civil government with quarters in kind or given a per diem allowance for quarters, commutation is not payable from army appropriations.—*Opinion Judge-Advocate-General, May 8, 1903, and Jan. 7, 1910; P. M. G. O., 25876 and 80114.*

126. An officer may draw commutation of quarters at one station while his family is occupying unassigned quarters through courtesy at another station, provided such occupancy results in no cost to the United States (as in the hiring of other quarters for officers or paying them commutation).—*9 Comp., 379, Jan. 31, 1903. (Case Col. Glenn.)*

127. The first voucher for commutation of quarters at any station must be accompanied by a copy of the order assigning the officer to duty thereat. In subsequent vouchers the paymaster will refer by number, etc., to the voucher with which the order is filed, and the final voucher must be accompanied by the authority for, and must show the date of relief from, such duty.—*A. R., 1327, 1908.*

Commutation of quarters should be computed for fractional parts of a month on a basis of a thirty-day month.—*Comp., July 15, 1909. (Navy Department case.)*

NOTE.—The date of reporting at a station and of actual relief from duty at station, where commutation of quarters is charged, must be specifically stated on the voucher.

128. An officer upon being relieved from duty at one station where he was entitled to commutation of quarters, and assigned to another station, is not entitled to such

allowance from the date of departure from the old station, in accordance with his relief orders, to the date on which he reports in person at the new station.—*A. R., 1324, 1908.*

When orders direct an officer to report at a station for duty on a particular date and he arrives prior to such date, he can not be regarded as in a duty status at such station, and entitled to commutation of quarters therefor, until the specified date.

When an order is silent as to the date an officer is to be relieved from duty at a station, the date of receipt of the order or the arrival of his successor is to be viewed as the date his relief becomes effective; but this is not to be so strictly construed as to preclude payment of commutation of quarters for such time as is absolutely necessary to prepare for his departure after the date of his relief or after assumption of duty by his successor.

NOTE.—Retired officers detailed to educational institutions are exceptions to this rule. (*See par. 919.*)

129. "An officer ordered to report by letter to a superior does not become entitled to commutation of quarters until he receives a specific order of assignment and reports in person at the station to which assigned."—*A. R., 1325, 1908.*

130. Officers detailed to obtain military information from abroad shall be entitled to commutation of quarters while on duty.—*Act Feb. 27, 1893, 27 Stat., 480; G. O., 20, 1893.*

Detailed with a foreign army in the field, entitled from the date of reporting in person for duty at the headquarters of the army to which assigned.—*P. M. G., Mar. 28, 1905, 49725.*

NOTE.—Detailed to embassies or legations, entitled from and including date of reporting in person at the embassy or legation to which assigned.

131. An officer relieved from duty at a station in the Philippine Islands, where he was in receipt of commutation of quarters, and unable, on account of transportation facilities, to immediately depart, is entitled to commutation to include the date of actual departure from the old station, upon filing with the account a statement that the delay was unavoidable.—*Auditor, Oct. 21, 1903.*

NOTE.—An officer traveling on duty without troops, whose journey is continuous and begins at a point other than the port of departure of a transport on which he is to sail, and who, without fault on his part, is detained more than 24 hours at the port of embarkation, or at the port of debarkation at the end of the sea journey, if the order contemplates that the journey continue beyond that port, is entitled to commutation of quarters for the period of detention. The account should be accompanied by a copy of the travel order and by the officer's signed statement in explanation of the delay.

ABSENT FROM STATION.

132. "An officer on duty at a station where he is properly in receipt of commutation of quarters is entitled to the allowance during ordinary leave on full pay, but not during sick leave. If he is relieved from duty at the station and then avails himself of a leave, his commutation ceases."—*A. R., 1321, 1908.*

NOTE.—Should a new leave year intervene while the officer is on half-pay status, full pay with commutation is restored for one month, after which the status is half pay without commutation during the remainder of the leave. Half-pay status can not exist between July 1 and 31 of any year, as a leave credit of thirty days accrues from the commencement of each leave year and becomes immediately available in full.

133. An officer while on leave of absence from his station in Manila, where he was in receipt of commutation of quarters, is entitled to the regular allowance of quarters during such leave, including the time en route to and from the United States on government transport.—*8 Comp., 746, Apr. 23, 1902.* (*Case Capt. Lawton.*)

134. An officer in receipt of commutation of quarters who goes on leave after receiving an order for change of station to take effect at a future date, or receives such an order while on leave, is entitled to commutation as for the old station up to the time of reporting at new station, provided he reports previous to date ordered for the change.—*P. M. G., concurred in by Auditor, May 7, 1907.*

135. Officers temporarily absent on duty in the field shall not lose their right to commutation at permanent station.—*Act Feb. 27, 1893, 27 Stat., 480; G. O., 20, 1893.*

"Under provisions in act of February 27, 1893, an officer who receives quarters or commutation thereof while at permanent station is entitled to commutation while temporarily absent on duty in the field, whether with or without troops."—*10 Comp., 43, July 13, 1903 (case Capt. Lemly, Marine Corps); also Comp., Aug. 13, 1900, Cir. 248, P. M. G. O. (case Gen. Breckinridge).*

136. "An officer does not lose his right to quarters or commutation at his permanent station by a temporary absence on duty. While he continues to claim and exercise that right he can not legally demand quarters or commutation thereof at any other station.

"The mere fact that an officer's family or his household goods are permitted by proper authority to remain in quarters at a military station does not prevent the assignment of quarters to him where he is actually serving, or debar him from commutation if he is on duty without troops at a station where there are no public quarters. In these exceptional cases commutation of quarters will be allowed only on the approval of the general commanding the troops in the Philippine Islands in cases arising in his command; in all other cases, on the approval of the Secretary of War after recommendation by the department commander. Vouchers in such cases must show the approval of the proper authority and that the officer has been on duty without troops at a station where there are no public quarters."—*A. R., 1322, 1908.*

137. When an officer who is not receiving commutation of quarters is detailed for temporary field work on the progressive map of the United States and assigned to a station at which there are no available public quarters he will be entitled, when on such duty, to commutation of quarters under the provisions of paragraph 1322, Army Regulations, as amended by General Orders, No. 106, War Department, June 15, 1906.—*See Cir. 55, W. D., 1907.*

138. "Officers detailed on duty pertaining to courts-martial, courts of inquiry, or any board, convened to meet at a military post in the vicinity of any large city, will be considered as on duty in the city and be entitled to commutation of quarters under paragraph 1322, Army Regulations."—*Cir. 81, par. 1, W. D., Sept. 30, 1908.*

This includes officers ordered before courts and boards as well as the officers constituting same (*Secretary of War, Nov. 21, 1908, P. M. G. O., 72136*), and applies to officers remaining at the military posts and not occupying public quarters thereat, as well as the officers who remain in the vicinity of the post.—*Secretary of War, December 4, 1908, P. M. G. O., 72128.*

Claims for commutation of quarters which come within the scope of circular 81, War Department, 1908, do not require individual approval by the Secretary of War as the circular itself constitutes a general approval of such claims.

139. An officer who is sent to a Government hospital while receiving commutation of quarters does not forfeit his right thereto.—*9 Comp., 781, June 18, 1903.* (*Case Com. Adams, U. S. Navy.*)

"The furnishing an officer with a stateroom on a transport or a room in a hospital does not amount to furnishing him quarters in kind," and an officer who was sent to the hospital at San Francisco while drawing commutation in Manila "is in the same situation as if assigned to temporary duty away from his station," and is not deprived of commutation during his absence.—*Comp., June 25, 1906, P. M. G. O., 53631.* (*Case Major Payson.*)

140. An officer at a place of temporary duty who occupies by invitation the quarters of a brother officer on leave is not thereby deprived of his right to commutation of quarters at his regular station.—*J. A. G., Apr. 23, 1897, P. M. G. O., 3686.*

141. "When the command to which an officer belongs changes stations during his temporary absence on duty he loses his right to quarters from the time his com-

mand leaves its old station and does not acquire a right at the new station until he has reported for duty thereat. He is entitled in the meantime to quarters or commutation therefor at the station where he is temporarily serving."—*A. R., 1323, 1908.*

142. An officer assigned to duty at a militia encampment does not become entitled to commutation of quarters for such station.—*Sec. War, Aug. 29, 1906, P. M. G. O., 57581.*

NOTE.—But if an officer is detached for the duty from a station where he is drawing commutation the allowance continues without interruption.

143. An officer in possession of quarters, detailed to inspect militia, is not entitled to commutation, his status being the same as an officer ordered to travel and perform certain duty en route.—*P. M. G., Aug. 10, 1904, 46376.*

144. An officer detailed to inspect militia without being relieved from duty at his post is not entitled to commutation of quarters, even though he gave up his quarters in anticipation of a change of station on completion of his inspection duty.—*P. M. G., June 11, 1903, 38359.*

145. An officer "in arrest" and on the military duty of attending a court-martial trial (his own), and obeying the orders of the court, is entitled to commutation of quarters, the trial being held at a place where there are no public quarters.—*2d Comp., July 19, 1892, P. M. G. O., 635a, 1892 (case Major Overman); also Court of Claims, Feb. 25, 1908 (43 Ct. Cls., 231).*

NOT ENTITLED.

146. The following classes are not entitled to commutation of quarters:

"Officers ordered to their homes to await orders" (*94 Sup. Ct., 219; G. O., 44, 1877*); "officers who await orders for their own convenience or at their own request at a place of their own choosing; officers who remain unassigned to any duty for an indefinite period who are not technically on leave of absence, but are permitted to choose their own residence" (*G. O., 78, 1877; 14 Comp., 358*); "officers on field service," except those temporarily absent from a commutation station (*G. O., 77, 1878*).

147. An officer serving with the Panama Canal Commission is not entitled to commutation of quarters.—*12 Comp., 343, Dec. 5, 1905. (Case Major La Garde.)*

148. An officer in the hands of the civil authorities is not on duty within the meaning of the laws and regulations governing the payment of commutation of quarters and is not, therefore, entitled to commutation, even though he be acquitted by the court or the conviction subsequently set aside by a superior court.—*15 Comp., 214, Oct. 7, 1908.*

149. An officer furnished with quarters, although less than the regulation allowance, is not entitled to commutation.—*5 Comp., 548, Mar. 6, 1899. (Case Marine Corps.)*

An officer who refuses to occupy quarters assigned to him, alleging their unsuitability, is not entitled to commutation of quarters.—*12 Comp., 21, July 13, 1905. (Case Navy Department.)*

150. An officer on duty where no quarters were available and who occupied a room at the barracks as a guest, with the understanding that it was to be vacated if required, is not entitled to commutation.—*Ct. Cls., Jan. 5, 1903 (case Odell v. U. S.); 9 Comp., 736, June 9, 1903 (case Navy Department).*

151. Where an officer is relieved from duty at his regular station before being ordered to a hospital, or where he is not entitled to commutation of quarters at his regular station, commutation can not accrue while he is in the hospital.—*P. M. G. O., 62781.*

152. An officer ordered from one station to another, to stop for instructions at an intermediate point, is not entitled to commutation of quarters during the period.—*P. M. G., Nov. 21, 1903, 41181.*

LIBRARY OF THE UNIVERSITY OF CALIFORNIA

COMPTROLLER.

153. "Disbursing officers or the head of any Executive Department may apply for and the Comptroller of the Treasury shall render his decision upon any account involving a payment to be made by them or under them, which decision, when rendered, shall govern the Auditor and the Comptroller in passing upon the account containing such disbursement."—*Act July 31, 1894, 28 Stat., 208; G. O., 36, 1894.*

"The Comptroller is not authorized to render decisions to disbursing officers upon questions of law pertaining to payments which have been made."—*5 Comp., 727, Apr. 26, 1899.*

154. In any case where the disbursing officer asks for a decision of the Comptroller upon his right to make a specific payment, such request may be transmitted directly through the office of the head of his department and need not be sent through the Secretary of War.—*1 Comp., 349, Apr. 3, 1895.* (*Case Q. M. Dept.*)

In requesting decisions of the Comptroller, paymasters will forward applications through the office of the Paymaster-General.—*Cir. 194, P. M. G. O., July 25, 1899.*

In applying for decisions where statutes are mentioned the date of the act and number of volume and page should be given, viz, act March 3, 1893 (27 Stat., 612).—*Comp., Feb. 6, 1905.*

155. "A disbursing officer who pays a claim about which there may be any doubt, without availing himself of the Comptroller's ruling, which, whether right or wrong, protects the officer fully, can have no just ground for relief."—*4 Comp., 198, Oct. 30, 1897.* (*Case Treasury Department.*)

156. The principles enunciated in decisions of the Comptroller are applicable to all cases arising under the statutes therein construed, whether occurring before or after the date of the decision.—*12 Comp., 745, June 5, 1906.*

But where payments, not expressly forbidden by law, were made in good faith in accordance with regulations and long-continued practice, the disbursing officer should be allowed credits for those made prior to date of decision.—*Comp., Feb. 9, 1907, Navy Cir. 72, 1907.*

157. Upon well settled principles an opinion or decision could not be authority for a point neither made nor discussed nor directly decided and only incidentally involved therein.—*Reports U. S. Supreme Court, Vol. 208, p. 37.*

COMPUTER, ARTILLERY BOARD.

158. The computer of the Artillery Board is entitled to a salary of $2,500 per annum.—*Annual appropriation act.*

CONTRACT SURGEONS.

159. In emergencies the Surgeon-General, with the approval of the Secretary of War may appoint as many contract surgeons as may be necessary, at a compensation not to exceed $150 per month.—*Act Feb. 2, 1901, 31 Stat., 752; G. O., 9, 1901.*

160. "Contract surgeons must present their contracts to paymasters when applying for payment of salaries, and paymasters will indorse thereon date and period for which paid."—*A. R., 1285, 1908.*

161. A contract surgeon is neither an officer nor enlisted man, and is not entitled to ten per cent for foreign service.—*7 Comp., 195, Oct. 22, 1900; also Comp., Aug. 19, 1909.*

162. Contract surgeons are not entitled to commutation of quarters.—*A. R., 1409, 1908.*

163. When contracts so provide, contract surgeons will be entitled to full pay while on sick or ordinary leave, under the same rules as apply to commissioned officers.—*Comp., Oct. 12, 1898, Cir. 204, P. M. G. O.; see also Act Mar. 2, 1901, 31 Stat., 1023; G. O., 29, 1901.*

164. "Contract surgeons, on availing themselves of leaves of absence, must submit their contracts to the commanding officer of the post or station where serving, who will indorse thereon the date of commencement and duration of leave. The actual date of their rejoining from leave should also be noted on contract on return to post or station."—*A. R., 1412, 1908.*

165. A contract surgeon is not entitled, under current contract, to leave credits that accrued, but were not taken advantage of under a prior contract.—*10 Comp., 1, July 1, 1903.*

166. "Whenever the contract of a physician or dentist is annulled, the fact and date of annulment will be noted in writing on his contract, and when ordered to his home for annulment of contract, such fact will also be noted thereon by the officer under whose orders he may at the time be serving."—*A. R., 1411, 1908.*

NOTE.—The final pay accounts of a contract surgeon must be forwarded to the Paymaster-General for settlement, in accordance with the provisions of Army Regulation 1281, 1908.

167. When the contract of a surgeon is annulled to enable him to enter into a new contract the next day his pay accounts should contain a notation of that fact and will not then be considered as a final account requiring certificate of nonindebtedness.—*P. M. G., concurred in by the Auditor Dec. 11, 1903.*

NOTE.—The surgeon's commanding officer should indorse on the old contract the fact that it was annulled for above purpose, and the paymaster should indorse final payment thereon.

168. "A contract surgeon may witness payments to enlisted men under the provisions of paragraphs 1335 to 1357."—*A. R., 1413, 1908.*

169. In the absence of a commissioned medical officer, a contract surgeon who commands a detachment of the Hospital Corps may prepare and sign the final statements pertaining to the men of his detachment.—*Cir. 2, A. G. O., 1902.*

MILEAGE.

170. Mileage is payable to contract surgeons under the same laws and regulations as to officers of the Army.—*Act June 12, 1906, 34 Stat., 246; G. O., 115, 1906.*

171. A contract surgeon ordered to report as a witness before a court-martial is entitled to mileage and not to reimbursement of expenses as provided in army regulation 999 of 1908.—*9 Comp., 461, Mar. 4, 1903. (Case Dr. McMillen.)*

172. Contract surgeons are entitled to mileage from place of entering into contract to place of assignment to duty; also from place of annulment to place of making contract. Request for annulment does not affect this right, but annulment for misconduct or neglect of duty would.—*6 Comp., 351, Oct. 13, 1899.*

173. A contract surgeon ordered home for annulment of contract is entitled to mileage from the place of receipt of the order, regardless of whether such place is a place of leave, to the place that he certifies as being his home, provided he performs travel to that place within a reasonable time. The fact that his contract was entered into at a place other than that claimed as his home does not affect his right to mileage to his home.—*Auditor, Oct. 28, 1904.*

174. A contract surgeon who requests annulment of contract and travels without orders before annulment is made can not be reimbursed for traveling expenses incurred prior to annulment, even though he has an order approving the travel.—*6 Comp., 12, July 7, 1899. (Case Dr. Young.)*

175. A contract surgeon who accepted a commission prior to the expiration of his contract voluntarily terminated it and is not entitled to the travel allowances provided for therein.—*9 Comp., 522, Apr. 3, 1903. (Case Dr. Robins.)*

COURTS, COURTS-MARTIAL, ETC.

176. Expenses of courts-martial, courts of inquiry, military commissions, and compensation of reporters and witnesses attending the same are payable by the Pay Department.—*Annual appropriation act.*

177. Certified copies of civil court records furnished for use before general courts-martial may be paid for out of appropriation "for expenses of courts-martial," etc.—*Comp., Mar. 1, 1900, Cir. 228, P. M. G. O.*

Payment for photographs and negatives furnished for use of general courts-martial upon request of the judge-advocate may be paid by the Pay Department if authorized by the Secretary of War.—*P. M. G., Aug. 30, 1907, 63438.*

178. "No person in the military or civil service of the Government can lawfully receive extra compensation for clerical duties performed for a military court."—*A. R., 997, 1908.*

179. The Secretary of War has the authority to order the employment of experts before courts-martial and to determine the rate of compensation.—*24 Ct. Cls., 212; Cir. 13, A. G. O., 1891.*

NOTE.—The employment must be authorized in advance and the authority must be filed with the voucher on which payment is made.—*See Cir. 30, W. D., 1904.*

180. "Interpreters to courts-martial are paid by the Pay Department upon the certificate of the judge-advocate that they were employed by order of the court. They will be allowed the pay and allowances of civilian witnesses."—*A. R., 998, 1908.*

181. "Subpœnas should ordinarily be served by persons in the military service, but they may be served by civilians when service by persons in the military service is impracticable or less economical. Where service is made by a civilian, he is entitled to a reasonable compensation therefor, and his accounts will be sent to The Adjutant-General with a view to payment."—*Cir. 42, W. D., 1907.*

NOTE.—The above is not payable from Pay Department appropriations.

182. "The proper officers to administer oaths in the administration of the affairs of the Army (except when otherwise specially provided) are judge-advocates of departments, judge-advocates of courts-martial, the trial officers of summary courts, and in the cases of investigations the officer detailed to conduct the investigation, or the recorder, and if there be none, the presiding officer of any board appointed for such purpose. When none of these are within reach and available, recourse must be had to a notary public or other civil officer competent to administer oaths for general purposes."—*A. R., 688, 1908.*

FEES.

183. "Fees of civil officers for administering oaths in matters of military administration (where the services of judge-advocates of departments, or of courts-martial, or trial officers of summary courts were not obtainable) will be paid from the appropriation applicable to the subject-matter of the oaths, and in case there be no appropriation applicable thereto the fees will be paid by the Quartermaster's Department."—*A. R., 653, 1908.*

184. Fees to persons taking depositions of civilian witnesses for use in courts-martial shall be the same as allowed by law at place where the deposition is taken, to be paid from "expenses of court-martial."—*Cir. 12, A. G. O., 1901.*

NOTE.—For amounts allowed, see 13 Comp., 891; Cir. 66, W. D., 1907.

185. A person taking a deposition of civilian witness and charging (in addition to the notary fee) for the number of words contained therein at the rate authorized by the laws of the State in which it is taken, is entitled to payment of said charge.—*P. M. G., May 26, 1905, 56224.*

REPORTERS.

186. "A judge-advocate of a general court-martial or military commission, and a recorder of a court of inquiry, when appointed by a general officer or a colonel exercising the command of a general officer, may employ, when authorized by the convening authority, a stenographic reporter who shall be paid at the following rates of compensation by the Pay Department on vouchers certified to be correct by the judge-advocate or recorder, who will forward a copy of the same with the record:

"For each case not to exceed one dollar ($1.00) an hour for time actually spent in court during the trial or hearing except when the court or commission sits less than three hours during the first day, when the allowance for such day shall be three dollars ($3.00). Time will be reckoned to the nearest half of an hour.

"Fifteen (15) cents for each 100 words for transcribing notes and making that portion of the original record which is typewritten; but no allowance shall be made for the first carbon copy of that portion of the record which is typewritten or for original papers which are appended as exhibits.

"Ten (10) cents for each 100 words for copying papers material to the inquiry, and two (2) cents for each 100 words for each carbon copy of the same, when ordered by the court or commission for its use.

"Two (2) cents for each 100 words for the second and each additional carbon copy of the record when authorized by the convening authority.

"Except for such part of the journey as may be covered by government transportation, mileage at the rate authorized for a civilian witness not in government employ, and three dollars ($3.00) a day for expenses when the judge-advocate or recorder keeps him, at his own expense, away from his usual place of employment for 24 hours or more, on public business referred to the court or commission, shall be allowed the reporter for himself, and, when ordered by the court or commission, for each necessary assistant."—*A. R., 996, 1908, amended by G. O., 132, Aug. 15, 1908.*

NOTE.—The authority for the employment of a stenographic reporter must be filed with the voucher on which payment is made.

187. Paragraph 186 "does not authorize the payment to a stenographic reporter of $3 for each case completed by him when more than one case is disposed of in one day, each case requiring less than three hours in which to be completed, but simply guarantees the reporter at least $3 for each day that the court or commission sits when a new case is taken up on that day."—*Cir. 81, W. D., Sept. 30, 1908.*

In determining the period for which a reporter is entitled to the allowance of $3 a day for expenses when kept away from his usual place of employment, under manual paragraph 186, time should be counted from the date on which he is required to leave his usual place of business by the terms of his employment to the date of his return thereto, provided there be no unnecessary delay in the travel to and from the place where the court meets.

188. A stenographic reporter for a retiring board can only be employed on the authority of the Secretary of War obtained in advance of the employment. The authority must be filed with the voucher on which payment is made.—*Sec. War, Apr. 24, 1879, P. M. G. O., 1490A, 1879.*

NOTE.—The provisions of section 1248, Revised Statutes, give to a retiring board such powers of a court martial and court of inquiry as may be necessary to enable it to inquire into and determine questions of alleged disability.

189. If the employment of a reporter for a board of officers (other than a retiring board) should be authorized by the Secretary of War, payment for such service would have to be made from the appropriation for the contingent expenses of the army.—*Digest Opinions Judge-Advocate-General, 1901, par. 2173.*

WITNESSES.

190. "Civilians in the employ of the Government when traveling upon summons as witnesses before military courts are entitled to transportation in kind from their place of residence to the place where the court is in session and return. If no transportation be furnished, they are entitled to reimbursement of the cost of travel actually performed by the shortest usually traveled route, including transfers to and from railway stations, at rates not exceeding 50 cents for each transfer, and the cost of a double berth in a sleeping car or steamer when an extra charge is made therefor. They are also entitled to reimbursement of the actual cost of meals and rooms at a rate not exceeding $3 per day for each day actually and unavoidably consumed in travel or in attendance upon the court under the order or summons. No allowance will be made to them when attendance upon court does not require them to leave their stations."—*A. R., 999, 1908; see R. S., 850.*

191. An employee of the District of Columbia is a civilian in Government employ.—*10 Comp., 772., May 17, 1904.*

A postmaster is a civilian in Government employ.—*J. A. G., Mar. 10, 1910, P. M. G. O., 81529.*

192. Deputy United States marshals are paid by salaries from appropriations made by Congress, the fees earned by them being deposited to the credit of the United States.—*Atty. Gen. in letter to Colonel Sniffen, July 31, 1906.*

NOTE.—They are therefore witnesses in Government employ as are also marshals.

193. A civilian not in Government employ, duly summoned to appear as a witness before a military court, or at a place where his deposition is to be taken for use before such court, will receive $1.50 a day for each day of actual attendance for such purpose, and 5 cents a mile from place of residence to place of trial or taking deposition, and return, except as follows:

Porto Rico and Cuba, $1.50 a day, 15 cents a mile for necessary travel by stage or private conveyance and 10 cents by railway or steamship line.

Alaska, east of 141st degree west longitude, $2 a day and 10 cents a mile; west of that degree, $4 a day and 15 cents a mile.

Montana, Wyoming, Colorado, New Mexico, Arizona, Utah, Idaho, Washington, Oregon, Nevada, California, $3 a day, 15 cents a mile for necessary travel by stage or private conveyance, 5 cents by railway or steamship line, *and $3 a day for the time necessarily occupied in such travel.—See A. R., 1000, amended by G. O. 128, 1908. Also R. S., 848; sec. 30, Act June 6, 1900, 31 Stat., 332; Act Mar. 2, 1901, 31 Stat., 954; Act June 13, 1902, 32 Stat., 385; Regs. Atty. Gen., July 21, 1902; Act May 27, 1908, 35 Stat., 377.*

NOTE.—The allowances of civilian witnesses not in Government employ are determined by the place where the military court is convened regardless of the place from which summoned.—*P. M. G. O., July 16, 1909, 77076.*

194. "There is no law governing payment of witnesses before military courts. Their compensation in the civil courts of the United States is provided for and regulated by law, but in the military courts it is provided for by departmental orders and regulations."—*5 Comp., 802, May 12, 1899.*

The establishment by the War Department of different rates of compensation for civilian witnesses can not be viewed as retroactive.—*Comp., Apr. 22, 1908, P. M. G. O.,* 64691.

195. A civilian witness not in Government employ, when furnished transportation on a transport or other Government conveyance, is entitled to 57.142 per cent of the mileage authorized for such part of the journey.—*Comp., Aug. 20, 1902, Cir. 45, A. G. O., 1902.*

If furnished transportation on a request issued by the Quartermaster's Department the cost of the transportation will be ascertained and the amount deducted in the settlement of the account for "witness fees." The same to be taken up in Army paymasters' collections for reimbursement of the appropriation of the Quartermaster's Department.

196. A retired officer subpœnaed as a witness before a general court-martial is entitled to the per diem and mileage provided for civilian witnesses not in Government employ.—*10 Comp., 51, July 15, 1903.* (*Case Major Craig.*)

But if ordered by the Secretary of War to attend as a witness, a retired officer is entitled to mileage the same as an active officer.—*P. M. G., Mar. 27, 1907, 60968.*

197. An employee of the civil government, Philippine Islands, paid from insular funds is not an employee of the Government within the meaning of Army Regulations, paragraph 999, when summoned as a witness.—*Comp., Aug. 20, 1902, Cir. 45, A. G. O., 1902.*

198. "The items of expenditure authorized in paragraphs 999 and 1000 (A. R., 1908) will be set forth in detail and made a part of each voucher for reimbursement. No other items will be allowed.

The certificate of the judge-advocate will be evidence of the fact and period of attendance, and will be made upon the voucher.

When payment is made under the provisions of paragraph 999 (A. R., 1908), the correctness of the items will be attested by the affidavit of the witness, to be made, when practicable, before the judge-advocate."—*A. R., 1003, 1908.*

NOTE.—The order convening the court must be filed with the voucher on which payment is made.

199. The certificate of the judge-advocate on the voucher, that the witness was actually summoned from a distant place and had traveled from said place in response to the summons, is sufficient authority for the payment of mileage, although the subpœna was served at the place of holding the court.—*P. M. G., Sept. 21, 1905, 52796.*

200. The certificate of an officer constituting a summary court will be accepted in lieu of that of a judge-advocate as a proper authentication of the account of a witness before such court.—*Cir. 163, P. M. G. O., June 27, 1894.*

201. Witnesses who are subpœnaed on several distinct cases for the same day are entitled to a per diem for each case.—*Digest Comp., 1902, p. 476; 14 Comp., 378, Dec. 20, 1907.*

202. "The charges for return journeys of witnesses will be made upon the basis of the actual charges allowed for travel to the court, and the entire account thus completed will be paid upon discharge from attendance without waiting for completion of return travel."—*A. R., 1002, 1908.*

203. "A witness whose deposition is required to be taken before an officer (either within or without the United States) to be used in evidence before a court-martial, in conformity with law, is entitled to be paid the fees and expenses authorized by the regulations to be paid to witnesses before courts-martial."—*Cir. 9, A. G. O., 1883.*

Vouchers covering the fees of civilian witnesses subpœnaed to give deposition must be certified by the judge-advocate of the court and accompanied by copy of the order convening the court.—*Par. 7, p. 41, Manual for Courts-Martial, 1908.*

204. "In case a civilian witness duly subpœnaed before a general court-martial refuses to appear or qualify as a witness, or to testify or produce documentary evidence, as required by law, he will at once be tendered or paid by the nearest paymaster one day's fee and mileage for the journeys to and from the court, and will thereupon be again called upon to comply with the requirements of law. The fees and mileage of civilian witnesses residing beyond the limits of the State, District, or Territory in which the court-martial is held will not be paid in advance, as such witnesses can not be punished if they refuse to obey the summons. Civilian witnesses will be paid by the Pay Department."—*A. R., 1001, 1908, see act Mar. 2, 1901, 31 Stat., 950.*

NOTE.—Fees and mileage to civilian witnesses residing beyond the limits of the State in which the court-martial is held may be tendered in advance, on authority from the Secretary of War.—*See P. M. G. O., 49566.*

205. "A paymaster turning over to an officer who is to serve a subpœna the necessary fees and mileage of the witness should take from the officer a memorandum receipt for the amount turned over, the officer to take the receipt of the witness on the usual witness voucher, which must be returned to the paymaster. It being impossible to state with certainty the number of days a witness would be held before the court, and as a witness could not be in attendance less than one day the law will be complied with if mileage for the journeys to and from the court and one day's fee be paid or tendered. Should the witness be held more than one day the additional fee could be paid daily if demanded, or when finally discharged he could be paid the remainder of his fees."—*Cir. 264, P. M. G. O., Sept. 26, 1901, amended by Treasury Circular 52, 1907.*

NOTE.—The paymaster can draw his official check for the necessary amount "to obtain cash to make payment at a distance from a depositary," and make same payable by indorsement to the officer who is designated to serve the subpœna and hold his memorandum receipt as "cash on hand" until the witness voucher to cover the transaction is received.—*P. M. G.*

206. The actual necessary expenses incurred in obtaining the attendance of members of the Navy or Marine Corps as witnesses before an army court-martial constitutes a proper charge against the appropriation for expenses of courts-martial.—*J. A. G., Jan. 31, 1905, P. M. G. O., 49149.*

WITNESSES, CIVIL COURTS.

207. "Officers and enlisted men reporting as witnesses before a civil court should receive from the civil authorities the necessary expenses incurred in travel and attendance; neither mileage nor travel allowances will be paid in such cases by the War Department."—*A. R., 75, 1908.*

208. "Allowances for travel of officers or enlisted men summoned to appear and testify before committees of Congress, or before the courts of a State or Territory, are not proper charges against the appropriations for the support of the army. Military persons so summoned must seek reimbursement for their expenses of travel from the committee or court which summoned them."—*A. R., 1318, 1908.*

209. The actual expenses of officers attending, by authority of the Secretary of War, upon a state court as witnesses for the United States in a case in which the Government is a party, may be paid from the appropriation for contingent expenses of the War Department.—*12 Comp., 649, May 7, 1906. (Case Quartermaster's Department.)*

210. "Compensation to civilians in * * * Government employ for attendance upon civil courts is payable by the civil authorities."—*A. R., 1004, 1908.*

DECEDENTS, INSANE, AND PRISONERS.

211. "On the death of an officer in charge of public property or funds, his commanding officer will appoint a board of officers, three when practicable, which will inventory the same and make the customary returns therefor, stating accurately amounts and condition. These the commanding officer will forward to the chiefs of the bureaus to which the property or funds pertain, and he will designate an officer to take charge of such property or funds until orders in the case are received from the proper authority. Cash on hand may be invoiced by the board to the deceased officer's successor, but balances to his credit with the Treasurer, an assistant treasurer, a designated depositary, or a fiscal agent of the United States, over and above his outstanding checks, will be deposited to the credit of the Treasurer of the United States by the chiefs of bureaus when the board has reported to the bureaus the balances over and above such checks. The action herein prescribed will also be taken in the case of an officer in charge of public funds or property who becomes insane."—*A. R., 86, 1908.*

212. "Hereafter, in the settlement of the accounts of deceased officers or enlisted men of the Army, where the amount due the decedent's estate is less than $500 and no demand is presented by a duly appointed legal representative of the estate, the accounting officers may allow the amount found due to the decedent's widow or legal heirs."—*Act June 30, 1906, 34 Stat., 750; G. O., 135, 1906.*

213. "Hereafter immediately upon official notification of the death from wounds or disease not the result of his own misconduct of any officer or enlisted man on the active list of the Army, the Paymaster General of the Army shall cause to be paid to the widow of such officer or enlisted man, or to any other person previously designated by him, an amount equal to six months' pay at the rate received by such officer or enlisted man at the date of his death, less seventy-five dollars in the case of an officer and thirty-five dollars in the case of an enlisted man. From the amount thus reserved the Quartermaster's Department shall be reimbursed for the expenses of interment, and the residue, if any, of the amount reserved shall be paid subsequently to the designated person. The Secretary of War shall establish regulations requiring each officer and enlisted man to designate the proper person to whom this amount shall be paid in case of his death, and said amount shall be paid to that person from funds appropriated for the pay of the Army."—*Acts May 11, 1908, and Mar. 3, 1909, 35 Stat., 108 and 735; G. O., 80, 1908, and 49, 1909.*

NOTE.—For regulations as to designation of beneficiary see paragraph 1404½, Army Regulations, 1908.

214. Where it is shown that there is no widow, and no person has been previously designated by the officer or enlisted man as beneficiary of the gratuity of six months' pay, no payment under the act is authorized.—*14 Comp., 913, June 26, 1908.* (*Case Navy Department.*)

215. The six months' pay due the beneficiary of an officer or enlisted man under the provisions of the act of May 11, 1908, as amended by the act of March 3, 1909, includes the compensation of every kind and character received by such officer or enlisted man at the date of his death and which is distinguished from allowances.—*14 Comp., 857, June 8, 1908, Cir. 57, W. D., 1908.*

216. Veterinarians of cavalry and field artillery, and officers and enlisted men of Philippine Scouts, come within the benefits of the beneficiary acts of May 11, 1908 (35 Stat., 108), and March 3, 1909 (35 Stat., 735).—*15 Comp., 304 and 820, Nov. 9, 1908, and June 12, 1909, respectively.*

217. A retired officer on active duty is not on the active list within the meaning of the act providing for six months' pay to beneficiaries.—*15 Comp., 230, Oct. 13, 1908.* (*Navy Department case.*)

218. "Officers charged with the care and custody of the effects of deceased soldiers are required, under the provisions of the one hundred and twenty-seventh article of war, to deliver the same, or the net proceeds thereof, to the legal representatives of the deceased. Should the effects of a deceased soldier not be claimed within a reasonable time, they will be sold by a council of administration under the authority of the post commander, and the proceeds transferred to the deceased soldier's immediate commander, by whom they will be deposited with a paymaster to the credit of the United States. Duplicate receipts will be taken, one of which will be sent directly to The Adjutant-General of the Army and the other retained with the appropriate records. The paymaster's receipt for the money deposited as above will clearly specify the nature of the deposit, and the officer responsible will furnish the paymaster with the necessary information. There is no authority for officers to pay the debts of deceased soldiers. Watches, trinkets, personal papers, and keepsakes will not be sold, but will be labeled with the name, rank, and organization of the owner, and sent directly to The Adjutant-General of the Army, to be forwarded to the Auditor for the War Department for the benefit of those legally entitled to them. Clothing effects will not be sent to The Adjutant-General of the Army nor to the Auditor for the War Department.

"The above provision will also apply, as far as practicable, in the cases of deceased soldiers on the retired list of the Army whose effects may be under the control of the military authorities."—*A. R., 161, 1908.*

219. All moneys belonging to the estates of deceased soldiers which are or may be unclaimed for three years subsequent to the death of a soldier are set apart and appropriated for the support of the Soldiers' Home, but will be repaid upon demand of the heirs or legal representatives of deceased.—*R. S., 4818.*

220. "The personal effects of military prisoners who have escaped from confinement, except such as possess some special value as keepsakes, may be disposed of by sale as in the case of effects of deceased soldiers, and the proceeds thereof, together with any money left by the prisoner in the hands of the company commander, be turned over to a paymaster, who should account for the same in the manner provided for paymasters' collections. The officer will take the paymaster's receipt for the amount paid him and forward the same to the Auditor for the War Department."—*A. R., 948, 1908.*

A reward of $50 will be paid for the apprehension and delivery to the proper military authorities at a military post of an escaped military prisoner.—*See A. R., 120, 1908.*

DENTAL SURGEONS.

221. The Surgeon-General, with the approval of the Secretary of War, may employ dental surgeons under same terms applicable to contract surgeons; three of the number to be assigned to supervise the operations of the others, with an extra compensation of $60 per month.—*Act Feb. 2, 1901, 31 Stat., 753; G. O., 9, 1901.*

222. Dental surgeons employed under contract by the Medical Department, under the provisions of paragraph 18 of the act of Congress approved February 2, 1901, will hereafter be designated officially as "dental surgeons," and not as "contract dental surgeons."—*Cir. 3, W. D., Jan. 31, 1910.*

NOTE.—Decisions applying to contract surgeons apply also to dental surgeons.

DEPOSITS.

223. "Any enlisted man of the Army may deposit his savings, in sums not less than five dollars, with any army paymaster, who shall furnish him a deposit book, in which shall be entered the name of the paymaster and of the soldier, and the amount, date, and place of such deposit. The amount so deposited shall be accounted for in

the same manner as other public funds, and shall be deposited in the Treasury of the United States and kept as a separate fund, known as 'Pay of the Army, deposit fund,' repayment of which to the enlisted man on discharge from the service shall be made out of the fund created by said deposits, and shall not be subject to forfeiture by sentence of court-martial, but shall be forfeited by desertion, and shall not be permitted to be paid until final payment on discharge, or to the heirs or representatives of a deceased soldier, and that such deposits be exempt from liability for such soldier's debts: *Provided*, That the Government shall be liable for the amount deposited to the person so depositing the same."—*R. S., 1305, amended by act June 12, 1906, 34 Stat., 246; G. O., 115, 1906.*

NOTE.—The exemption of deposits from liability for the soldier's debts has application only to his private debts.—*Comp., Mar. 2, 1910 (United States Navy case), P. M. G. O., 81469. See Manual, par. 934.*

224. "An enlisted man, not on the retired list, may deposit his savings with any paymaster in sums of not less than $5; the same to remain so deposited until final payment on discharge. The paymaster will furnish to each depositor a book in which each deposit, with the name of the depositor, date, place, and amount, in words and figures, will be entered in the form of a certificate, signed by the paymaster and company commander. The transfer, pledge, or sale of a deposit book is prohibited.

"Each company or detachment commander will keep in the soldier's record an account of every deposit made by the soldier, and after each regular payment he will forward directly to the Paymaster-General a list of the names of the depositors, showing in each case the date, place, and amount of deposit and the name of the paymaster who received it. Each report will be restricted to and will include only deposits with one paymaster on a given date. These lists before transmittal will be examined and compared with the record of deposits on the company or detachment book and the deposit book of the soldier, and attesting officers will see that the names are identical with the names as borne on the rolls.

"Should a soldier who has made a deposit be transferred or desert, the fact will be promptly reported directly to the Paymaster-General by the officer in command of the company or detachment to which he belongs. In case of transfer his descriptive list will show the date and amount of each deposit. There is no objection to deposits being made by Indian and Philippine scouts and Porto Rico provisional troops."—*A. R., 1380, 1908.*

225. A deposit actually made with an army paymaster, to be applied for purchase of discharge, is forfeited by desertion.—*Comp., Jan. 31, 1908, P. M. G. O., 47818.*

226. "A discharged soldier who desires, after reenlistment, to have all or a part of the money due to him on discharge deposited under the provisions of paragraph 1380, must furnish to the paymaster who makes payment on his final statements, a written order requesting that such part of the amount due thereon, as he may desire so deposited, be transferred to his new account. The paymaster will file this order with the paid final statements as authority for this disposition of the money due to the soldier."—*A. R., 1384, 1908. See 14 Comp., 667, Apr. 8, 1908.*

NOTE.—The amount so deposited should be treated as if actually deposited *in cash* and then paid *in cash*. The written order for deposit of an amount due on final statements will be accepted as a valid acknowledgment of receipt of payment.—*P. M. G. O., 78079.*

227. Paymasters receiving deposits will forward an abstract of the same with their monthly accounts. The abstract will set forth the name (given and surname), company, regiment, or corps of each depositor, with date and amount of deposit. The gross amount of the abstract will be carried to the account-current, in column headed "Paymasters' collections and soldiers' deposits," and will be placed to the credit of the Treasurer of the United States for the credit of the deposit fund under the conditions prescribed for depositing collections (par. 715, Manual), but will not be included in check for "Army paymasters' collections." Separate certificates of deposit

should be obtained for sums so deposited and the number of the certificate noted on the account-current.—*P. M. G.*

228. "On the discharge of a soldier, the date and amount, in words and figures, of each of his deposits will be entered upon his final statements, and his deposit book will be taken up by the paymaster who pays him and filed with the voucher of payment. In case deposits are forfeited by desertion, the amounts of the same will be entered on the final statements under the head 'Remarks,' and the facts and authority for such forfeiture given."—*A. R., 1381, 1908.*

NOTE.—When there is any doubt as to the deposit noted on a final statement, or when the soldier presents a deposit slip not attested or not credited on the finals, the paymaster (unless stationed in the Philippine Islands) should wire to the Paymaster-General for a verification of such deposit.

229. Deposits repaid will be charged to "Pay of the Army Deposit Fund." Each chief paymaster will include in his monthly estimate of funds an amount of the Deposit Fund sufficient for the needs of the command with which he is on duty. Such funds will not be accounted for as pertaining to any particular year. Interest on deposits will be paid from "Pay of the Army" for the proper fiscal year.—*P. M. G., Apr. 23, 1908, 58992.*

230. "Before delivering final statements upon which deposits are credited, the officer signing them will ascertain whether the soldier has the deposit book; and, if so, instruct him to present it to the paymaster. Should he claim to have lost it, the officer will cause his affidavit to that effect to be taken before he leaves the post and attached to the statements. The affidavit will clearly state the circumstances attending loss of the book and show that the soldier has not sold or assigned it. Upon this evidence the paymaster may pay, and the responsibility for the correctness of amounts credited on the statements will rest with the officer certifying them."—*A. R., 1382, 1908.*

231. "Paymasters will not pay deposits except on final statements. When they are not paid, the soldier should forward his deposit book or the evidence referred to in the preceding paragraph to the Paymaster-General. Enlisted men should be informed of the importance of preserving deposit books as the only certain means of insuring prompt repayment."—*A. R., 1383, 1908.*

232. A deposit made during a fraudulent enlistment is not forfeited except by desertion after the deposit was made.—*P. M. G., Feb. 19, 1875, B. 1875, p. 94.*

INTEREST.

233. For any sums, not less than five dollars, deposited for the period of six months or longer the soldier, on his final discharge, shall be paid interest at the rate of four per centum per annum.—*R. S., 1306, amended by Act Mar. 3, 1883, 22 Stat., 456; G. O., 13, 1883. See A. R., 1385, 1908.*

234. A soldier must draw his deposit when discharged. He can then renew it after reenlistment. Failure to present the final statements leaves the money without interest until it is drawn and again deposited.—*See A. R., 1384, 1908.*

In computing interest the day of deposit should be excluded and the day of discharge should be included.—*16 Comp., 30, July 19, 1909.* (*Navy Department case.*)

235. A soldier is entitled to interest on deposits to include date of discharge or retirement; but interest does not accrue on amounts which have been on deposit less than six months at date of discharge or retirement.—*See 8 Comp., 739, Apr. 21, 1902.*

236. A soldier is not entitled to interest after date of dishonorable discharge, although certificate, by reason of his confinement, was not delivered to him personally, but to the commanding officer to be held pending confinement.—*Digest J. A. G., 1901, par. 1052.*

237. A soldier sentenced to confinement for a period beyond the termination of his enlistment is entitled to interest on his deposits to the date of his discharge.—*Comp., Feb. 23, 1909, P. M. G. O., 74514; Cir. 96, Navy Department, 1909.*

DESERTERS.

238. "No man will be reported a deserter until after the expiration of ten days (should he remain away that length of time), unless the company commander has reason to believe that the absentee does not intend to return; but commanding officers will take steps to apprehend soldiers absent without leave as soon as the fact of that absence is reported. Should the soldier not return, or not be apprehended, within the time named, his desertion will date from the commencement of the unauthorized absence."—*A. R., 131, 1908, as amended in G. O., 196, W. D., 1908.*

239. "When a soldier deserts, his immediate commanding officer will at once ascertain if any public property has been lost in consequence thereof, and, if so, will proceed as in the case of property lost or destroyed, and the value of the articles lost will be charged against the deserter on the next muster rolls of his company. The charges will also be made on the pay roll. A copy of the approved report of the surveying officer will accompany the return to which the property pertains."—*A. R., 115, 1908.*

240. "The company or detachment commander will turn over the clothing abandoned by a deserter to the quartermaster, with a certificate showing its condition and the name of the deserter to whom it belonged. In no case will the money or proceeds of the sale of effects of a deserter be turned over to his relatives, nor any payment made therefrom by an officer on any account whatsoever. All other personal effects of a deserter will be disposed of as in the case of unclaimed effects of deceased soldiers—i. e., they will be sold by a council of administration and the proceeds of the sale deposited with a paymaster.

"The paymaster's receipt for the money deposited as above should clearly specify the nature of the deposit—i. e., whether for the proceeds of sale of effects, or whether for the undrawn pay of a soldier who has deserted—and the officer responsible should furnish the paymaster with the necessary information. Money or other valuables found upon an apprehended deserter are his personal property, and will not be turned over to a paymaster."—*A. R., 116, 1908.*

241. "A reward of $50 will be paid to any civil officer or civilian for the apprehension and delivery, to the proper military authorities at a military post, of a deserter from the military service, except a deserter from the Philippine Scouts, for whose apprehension and delivery a reward of $20 will be paid. * * * The reward will be paid by the Quartermaster's Department."—*A. R., 120, 1908.*

The reward includes full consideration for all expenses incurred, and in the discretion of the Secretary of War the amount may be reduced in special cases.—*Cir. 74, Aug. 31, 1908.*

242. "A deserter is again in service from the date of his delivery to proper military authority, and can not be deprived of his pay and allowances from that date by an Executive order, but only by sentence of court-martial."—*3 Comp., 676, June 11, 1897.* (*Case Wm. H. Reinhart.*)

243. Forfeiture of pay and allowances up to the time of desertion follows from the conditions of the contract of enlistment, which is for faithful service. The contract is an entirety, and if service for any portion of the time is criminally omitted the pay and allowances for faithful service are not earned. And for the purpose of determining the rights of the soldier to receive pay and allowances for past services, the fact of desertion need not be established by the findings of a court-martial; it is sufficient to justify the withholding of the moneys that the fact appears upon the muster rolls of his company. If the entry of desertion has been improperly made, its cancellation can be obtained by application to the War Department. Forfeiture of pay and allowances for future services, as a condition of restoration to duty, can only be imposed by a court-martial.—*Sup. Ct., October, 1875, 92 U. S., 77.* (*Case U. S.* vs. *Landers.*)

244. "A deserter will not be restored to duty without trial except by authority competent to order his trial; such restoration, being ordered only in case the desertion is admitted, does not remove the charge of desertion or relieve the soldier from any of the forfeitures attached to that offense; he must make good the time lost by desertion, refund the reward and expenses paid for apprehension and delivery, and forfeit pay while absent. The same authority is competent to set aside a charge of desertion as having been erroneously made, and his order to this effect operates to remove the charge of desertion and all stoppages and forfeitures arising therefrom."—*A. R., 130, 1908.*

245. "An enlisted man charged with desertion will not receive pay until his offense has been investigated by a court-martial, or he has been restored to duty without trial, or the charge has been set aside as having been erroneously made."—*A. R., 1392, 1908.*

While awaiting trial he will not be permitted to sign pay rolls.—*A. R., 128, 1908.*

246. If the judgment of a court-martial (i. e., the approved findings of the court) is based on the fact that the accused did or did not desert, said judgment should be followed by the Pay Department.—*15 Comp., 661, Apr. 28, 1909.*

247. When the findings of a court (either guilty or not guilty) in the case of a soldier charged with desertion are disapproved by the reviewing authority and it is not clear from the order promulgating the action of the court that the soldier was or was not a deserter in fact, the paymaster should submit the case to the Paymaster-General for proper action toward ascertaining the true facts from The Adjutant-General.

However, if the disapproval of the reviewing authority is based upon some technicality of law or it is apparent from his remarks that the findings of the court are fully justified by the evidence, the paymaster should, in making payment, *follow the findings of the court;* treating the soldier as a deserter in fact if the findings are guilty, or as an absentee without leave if the findings be not guilty. If the disapproval by the reviewing authority is based upon the fact that in his opinion the testimony or evidence shows that it was or was not the intention of the accused to desert, *the paymaster should follow the action of the reviewing authority,* treating the soldier as a deserter in fact in the event that the disapproval is of a finding of "not guilty" and as an absentee without leave if the disapproval be of a finding of "guilty."—*12 Comp., 328, Dec. 2, 1905; 15 Comp., 661, Apr. 28, 1909; Op. J. A. G., Nov. 9, 1909, P. M. G. O., 79248.*

248. Where the record shows the soldier charged with desertion since the date of last payment, and the charge has not been set aside as having been erroneously made, as provided in last sentence of A. R., 130, 1908, pay does not accrue for the time of the unauthorized absence. When a charge of desertion is removed because erroneously made, a charge of unauthorized absence usually results, and the question of pay therefor must be settled on its merits. If tried by court-martial for the desertion, pay which accrued between date of last payment and beginning of the unauthorized absence is forfeited, unless the soldier is found not guilty of the desertion.—*P. M. G., Dec. 9, 1905, 53289.*

249. "A deserter sentenced to dishonorable discharge and forfeiture of all pay and allowances, but whose sentence is remitted by the reviewing authority immediately after its approval, becomes entitled to pay from date of apprehension," viz, date of return to military control.—*Cir. 6, A. G. O., 1886.*

250. An enlisted man assumes contractual obligations to hold himself in readiness to serve the United States and to perform such duties as may be assigned to him. If the entries upon the rolls and records of the command establish the fact that he was not in a duty status for a period of time, but was absent from proper military authority, he is not entitled to pay and allowances during such unauthorized absence, notwithstanding the fact that the findings and sentence of a court-martial have acquitted

him of the criminal offense of desertion and absence without leave.—*Comp., Nov. 18, 1907, P. M. G. O., 64665. (Case Ralph Kinney, Coast Artillery.)*

251. A soldier who deserted in time of peace, and who has resided in the United States for a period of two years subsequent to the expiration of the term for which he enlisted, is exempt from punishment for his offense.—*G. O., 79, 1907.*

252. A soldier is entitled to the *current rate* of pay while making good time lost by desertion, although the rate was increased while he was in desertion.—*See P. M. G. O., 1280 and 72167.*

253. "A soldier's term of enlistment expires with the last day of the period for which he enlisted, notwithstanding the fact that during his enlistment he may have been absent in desertion.

A soldier who, after his term of enlistment has expired, is arrested for desertion and sentenced by a court-martial to imprisonment is not, during the period of his arrest and confinement, in the performance of actual military service or making good time lost in desertion as contemplated by the 48th article of war, and is not for that period entitled to pay or clothing."—*12 Comp., 592, Apr. 7, 1906. (Case Pvt. Smothers, 24th Infantry.)*

254. "A deserter who surrenders or is apprehended before his term of enlistment has expired is entitled to pay and allowances from the date of his return to military control. If he is subsequently restored to a duty status, he will serve for such period as will, with the time he may have served prior to his desertion, amount to the full term for which he enlisted; but the time during which he may have been in confinement awaiting trial or serving sentence imposed by a court-martial for his desertion, or if he enlists while in desertion, the term served under such unlawful enlistment will not count as making good any of the time lost by desertion. If a deserter's term of enlistment expires while he is in confinement awaiting trial or serving sentence, his pay and allowances will cease from the date of the expiration of his term of enlistment and will not again accrue until he shall have been restored to a duty status. A deserter whose term of enlistment has expired prior to his return to military control is not entitled to pay and allowances until his restoration to a duty status."—*A. R., 129, 1908.*

255. A soldier in confinement serving sentence for desertion is in the military service, whether sentence included dishonorable discharge or not. If the sentence was imposed by an illegally constituted court and afterwards declared null and void, the soldier reverts to the status held prior to the trial, viz, "in confinement awaiting trial," and his rights as to pay are determined by subsequent action of competent authority. There is no obstacle to further prosecution of the offender before a competent tribunal, but the proper authority has the option of restoring him to duty without trial or of ordering his discharge without honor, because of desertion.—*P. M. G. O., June 3, 1908, 68368. See Federal Cases, vol. 3, p. 427, Dist. Ct. Oregon, May 24, 1871, "In re Bird."*

Should the soldier be restored to duty without trial he would be in the status of a *deserter restored to duty without trial.—P. M. G. O., 67862.*

256. Every soldier who deserts the service of the United States shall be liable to serve for such period as shall, with the time he may have served previous to his desertion, amount to the full term of his enlistment; and such soldier shall be tried by a court-martial and punished, although the term of his enlistment may have elapsed previous to his being apprehended and tried.—*48 Article of War.*

Time passed by a deserter in arrest, or confinement while awaiting trial, or confinement under sentence, is not "actual military service" required under contract of enlistment and will therefore be ignored in computation of time to be made good. "Actual military service" begins from date of release from confinement. **Pay,**

however, accrues from date of return to military control.—*J. A. G., Aug. 1 and Oct. 14, 1904 Cir. 25, W. D., 1905.*

257. "No settlement of the pay account of any enlisted man will be made on the rolls until sufficient pay shall have accrued to satisfy all dues to the United States and pay a balance to the soldier. The required data will include date of last payment, desertion, and apprehension, credits at date of desertion on account of clothing, unsatisfied forfeitures under prior sentences, and dues to the United States at date of desertion on account of clothing, subsistence, ordnance, etc. If, while absent in desertion, he illegally enlisted in another organization, the date of last payment in such enlistment and all stoppage due the United States at date of surrender or apprehension will be stated."—*A. R., 1394, 1908.*

258. "Every deserter forfeits all pay and allowances due at the date of desertion. Stoppages and forfeitures then due will be deducted from his arrears of pay, and, if not so satisfied, from pay due after apprehension. The company commander will note upon the first muster roll after apprehension all data necessary to a complete settlement of the soldier's account from the date of last payment, and will carry the account to subsequent rolls until the settlement is made."—*A. R., 1393, 1908.*

NOTE 1.—The ante-desertion account of a soldier who is returned to duty without being relieved of the charge of desertion must be considered. If a credit is found to be due the soldier, the account will be ignored; if, on the other hand, the soldier is found to be indebted to the United States, the amount of such indebtedness will be deducted from the subsequent pay of the soldier. Any amount due deserter for pay or clothing may be used to offset any indebtedness to the United States. Deposits and interest, being absolutely forfeited by desertion, can not be so used.

NOTE 2.—A deserter apprehended while serving in a fraudulent enlistment and whose fraudulent enlistment is terminated by his restoration to duty under the enlistment from which he deserted is subject to a stoppage of pay for all indebtedness existing at the date of his apprehension, and he can not be allowed as an offset thereagainst any credit for pay from date of last payment in fraudulent enlistment to date of avoidance of contract by the Government or for clothing.—*P. M. G. O., Nov. 29, 1909, 79794.*

259. If a soldier is charged with desertion on muster roll and discharged "without honor by reason of desertion," though not tried by court-martial, he forfeits pay and allowances to date of apprehension and also travel pay, but is entitled to pay from date of return to military control to date of discharge.—*9 Comp., 517, 568, Mar. 30, Apr. 20, 1903 (case Carlton T. Stevens; also Comp., Jan. 25, 1908 (case Joshua L. Gorron, recruit, C. A. C.), P. M. G. O., 60614.*

260. Pay and allowances due and unpaid under a former enlistment are not affected by conviction and sentence for desertion in a subsequent enlistment.—*P. M. G., Jan. 27, 1868, 4850 E. B.*

261. "Rewards or expenses paid for apprehending a deserter, and the expenses incurred in transporting him from point of apprehension, delivery, or surrender to the station of his company or detachment, or to the place of his trial, including the cost of transportation of the guard, will be set against his pay upon conviction of desertion by a court-martial or upon his restoration to duty without trial. A soldier convicted by a court-martial of absence without leave will be charged with the expense incurred in transporting him to his proper station. The transportation and subsistence of witnesses will not be charged against a deserter."—*A. R., 126, 1908.*

262. "The rule to be enforced in regard to charging against a soldier apprehended as a deserter the amount of the reward paid for his apprehension is as follows: The charge is to be made only in case he is found guilty of desertion by a general court-martial, or if restored to duty without trial, on condition that he pay the cost of his arrest, or if found not guilty of desertion, but guilty of absence without leave, and sentenced by the court to pay the cost of his arrest. This rule is also to be extended so as to include the charges for the cost of his transportation. Such charges are to be made in such cases only as justify deducting the reward under the rule."—*Vol. 3,*

Digest 2d Comp., 557, June 12, 1888; Comp., June 26, 1905, P. M. G. O., 50369 (case Clarence Witherspoon); also Comp., Jan. 12, 1910, P. M. G. O., 79213 (case Morris E. Roach, 65th Co., C. A. C.).

NOTE.—A soldier is "found guilty of desertion or guilty of absence without leave" by a general court-martial, within the meaning of the foregoing paragraph, only in the event that the findings of the court to that effect are approved by the reviewing authority.—*P. M. G.*

263. "If a soldier be brought to trial under a charge of desertion and acquitted, or convicted of absence without leave only, any amount paid as a reward for his arrest will not be stopped against his pay unless, in case of conviction of absence without leave, the sentence of the court shall so direct. The sentence in such case should direct the charge to take the form of a stoppage, not a forfeiture, thus allowing the amounts to be credited as a reimbursement."—*A. R., 127, 1908.*

A soldier convicted of absence without leave and sentenced to pay reward for apprehension and such sentence remitted by the reviewing authority is not subject to stoppage of the reward.—*P. M. G. O., Nov. 18, 1909, 77937.*

264. The cost of apprehension (which includes reward) is not a proper charge against a soldier who is not tried by court-martial, but is discharged without honor by reason of desertion.—*Comp., Jan. 25, 1908, P. M. G. O., 60614 (case J. L. Gorron, C. Art.); and Comp., Jan. 12, 1910, P. M. G. O., 79213 (case Morris E. Roach, 65th Co., C. A. C.).*

ENGINEERS.

265. The enlisted force of the Corps of Engineers and the officers serving therewith shall constitute a part of the line of the Army.—*Act Feb. 2, 1901, 31 Stat., 754; G. O., 9, 1901.*

EXPERT ACCOUNTANT.

266. The expert accountant of the Inspector-General's Department shall receive $2,500 per annum.—*Act June 13, 1890, 26 Stat., 151; G. O., 69, 1890.*

NOTE.—Laws relating to traveling expenses of paymasters' clerks are applicable to the expert accountant of the Inspector-General's Department.

HOSPITAL CORPS.

267. The Hospital Corps shall not be included in the effective strength of the Army nor be counted as a part of the enlisted force provided by law.—*Act Mar. 1, 1887, 24 Stat., 435; G. O., 29, 1887.*

268. Enlistments for the Hospital Corps will be made in the grade of private. Sergeants first class, sergeants, corporals, lance corporals, and privates first class, may be reenlisted in their respective grades and their warrants and appointments continued in force, provided they reenlist on the day following that of discharge.—*A. R., 1429, 1908.*

NOTE.—In cases of lance corporals the actual classification, "private first-class" or "private," should be shown in the column of "remarks" on the pay rolls.

269. "Sergeants first-class will be appointed by the Secretary of War on the recommendation of the Surgeon-General, provided they have served a year as sergeant, or as a hospital steward of volunteers, or acted in that capacity during and since the Spanish-American war for more than six months. Sergeants will be appointed by the Secretary of War on the recommendation of the Surgeon-General; corporals, lance corporals, and privates first-class will be appointed by the Surgeon-General or the chief surgeon of a division or department."—*A. R., 1424, 1908.*

270. The act of Congress approved May 11, 1908, providing for acting cooks of the Hospital Corps, is regarded as having established a new grade in that corps. The rating and disrating of enlisted men in such grade are similar in all respects to the

rating and disrating of enlisted men holding the grade of cook in a company of infantry, the authority therefor being vested, under the provisions of paragraph 2, General Orders No. 125, War Department, August 8, 1908, in the commanding officers of general hospitals and Hospital Corps companies, and the surgeons of military posts and stations, general recruit depots, and army transports. When an acting cook is disrated he becomes a private first-class or private of the Hospital Corps.—*G. O., 65, W. D., Mar. 31, 1909.*

Acting cooks are authorized as follows: 3 for each hospital corps company of more than 100 men; 2 for each hospital corps company of 100 men or less; 2 for each general hospital; 2 for each recruit depot; 2 for each post or station with garrison of 1 regiment or more; 1 for each post or station with garrison of 2 companies or more and less than one regiment; 1 for each transoceanic transport.—*G. O., 125, Aug. 8, 1908.*

271. "Sergeants first-class, though liable to discharge, will not be reduced. Sergeants, corporals, lance corporals, and privates first-class may be reduced by sentence of a court-martial, by the Surgeon-General, or by the chief surgeon of a division or department."—*A. R., 1426, 1908.*

HOSPITAL MATRONS.

272. "Hospital matrons in post or regimental hospitals shall receive $10 per month and one ration in kind or by commutation."—*R. S., 1277.*

NOTE.—Hospital matrons are paid by the Pay Department, and are entitled to pay from date of appointment.

273. Matrons are not entitled to leaves or to pay and rations while absent or unable to perform their duties.—*Par. 290, Manual for the Medical Department; G. O., No. 179, W. D., 1909.*

INDIAN SCOUTS.

274. "The President is authorized to enlist a force of Indians, not exceeding 1,000, who shall act as scouts in the Territories and Indian country. They shall be discharged when the necessity for their service shall cease, or at the discretion of the department commander."—*R. S., 1112.*

While in service scouts will receive the pay and allowances of cavalry soldiers.—*A. R., 482, 1908.*

275. A proportionate number of noncommissioned officers may be appointed with Indian scouts, and when they furnish their own horses and horse equipments they shall be entitled to receive 40 cents per day for their use and risk so long as thus employed.—*Act Aug. 12, 1876, 19 Stat., 135; G. O., 88, 1876.*

An Indian scout is entitled to the 40 cents per day so long as a horse and horse equipments are furnished; and the allowance shall continue while the scout is temporarily absent from duty under proper authority.—*8 Comp., 759, Apr. 29, 1902.*

276. "Department commanders are authorized to appoint the sergeants and corporals for the whole number of enlisted Indian scouts serving in their departments, but such appointments must not exceed the proportion of one first sergeant, five sergeants, and four corporals for sixty enlisted Indian scouts."—*A. R., 483, 1908.*

277. "The enlistment and reenlistment of Indian scouts will be made under the direction of department commanders. The appointment or mustering of farriers or horseshoers on the rolls of Indian scouts is illegal."—*A. R., 485, 1908, as amended by G. O., 141, W. D., 1909.*

278. Indian scouts are a part of the Army.—*Act Feb. 2, 1901, 31 Stat., 748; G. O., 9, 1901.*

NOTE.—They are on the same status as to continuous service pay and travel-pay as are other enlisted men.

LEAVES OF ABSENCE.

279. "Officers, when absent on account of sickness or wounds, or lawfully absent from duty and waiting orders, shall receive full pay; when absent with leave for other causes, full pay during such absence not exceeding in the aggregate thirty days in one year and half pay during such absence exceeding thirty days in one year."—*R. S., 1265.*

NOTE.—"Half pay" will be deducted from the amount due on the face of an officer's pay account only when it pertains to the period covered by the account; otherwise it should be treated as a collection, as it represents an overpayment.

280. In the discretion of the Secretary of War, leave of absence without deduction of pay and allowances may be extended to four months if taken only once in four years.—*Act July 29, 1876, 19 Stat., 102; G. O., 78, 1876.*

281. "In determining the period for which an officer is entitled to full pay on leave, time within four successive leave years, terminating with the one in which absence is taken, will be considered. If the absence does not cover the entire period for which full pay is allowed, the balance thereof will be placed to the officer's credit as belonging to the last year or years of the four considered and may be made available for future leave."—*A. R., 1295, 1908.*

In computing leave credits a pro-rata credit for time served in the year in which an officer enters the service and full credit for the succeeding years, including the year of leaving the service, is allowable.—*2d Comp., Dec. 12, 1892, P. M. G. O., 1794.*

Under the amendment of Army Regulation 1296, by General Orders 224, War Department, dated November 9, 1909, changing the date of the commencement of the Army leave year from June 20 to July 1, a leave credit of one day will be allowed in all cases for the period from June 20 to June 30, 1910, so that rights of officers as regards full pay while on leave of absence shall be in no way curtailed.—*Circular No. 75, War Department, 1909.*

282. When an officer is granted a leave of absence it shall be charged to the year or years in which it first accrued in order of priority of date, and any balance of accrued leave remaining shall stand to his credit for future leaves; provided no credit shall stand longer than four years from date of accruing.—*G. O., 77, 1886.*

NOTE.—An officer who has four months' leave credits may get five months' leave on full pay if leave commences on any date between March 1 and June 1.

283. In requesting a statement of the amount of leave to which an officer is entitled, he should forward a complete list of leaves he has had, as shown by his personal record or from recollection, which will be verified in The Adjutant-General's Office and forwarded to the Paymaster-General for computation.—*Sec. War., Aug. 11, 1903, P. M. G. O., 36892.*

284. All authorized absence from duty, except on account of sickness or wounds, counts as absence with leave, unless shown to be for the convenience of the Government.—*Cir. 35, W. D., 1905.*

Hunting leaves are regarded as "for the convenience of the Government."—*Cir. 52, W, D., 1905.*

285. Unavoidable delays in returning from leave of absence can be excused by the authority who granted the leave which was overstayed, provided the period of the delay does not involve an absence for a longer period than the authority had the power to grant, in which case the delay must be acted upon by the next higher authority.—*Cir. 5, W. D., 1905.*

286. "Delays in obeying orders, in reporting for duty, or in returning to duty from leave can not be authorized except by the War Department. Such delays will be regarded as leaves of absence, unless it be stated in the order granting them that they are in the interest of the public service."—*A. R., 70, 1908.*

287. "The leave year is reckoned from July 1 to the following June 30, both inclusive. In computing leave of absence expressed in days during any leave year, every day of such absence will be counted; but in aggregating such absence thirty days, whether consecutive or otherwise, will be regarded as a month's absence. Leave expressed in months will be counted in months."—*A. R., 1296, amended by G. O., 224, W. D., Nov. 9, 1909.*

Leave of absence granted for less than 30 days which, through extension, permits an officer to continue on leave for 30 days or more, is viewed as leave expressed in days, and each day should be charged.—*J. A. G., May 31, 1906, P. M. G. O., 56139.*

288. Leaves of absence will be granted in terms of months and days, as "one month," "one month and ten days." A leave of absence commences on the day following that on which the officer departs from his proper station. The day of departure, whatever the hour, is counted as a day of duty; the day of return as a day of absence.

Leave for one month, commencing on the first day of a calendar month, will expire with the last day of the month, whatever its number of days. Commencing on an intermediate day, the leave will expire the day preceding the same day of the next month.

The expiration of his leave, whether granted on account of sickness or not, must find an officer at his station, except as indicated in paragraphs 60 and 1313.—*A. R., 58, 1908.*

289. "An officer ordered to temporary duty while on leave will be be regarded as on duty from the day on which he receives the order. When the duty is to be performed at a future date he will be on duty from the date on which he starts to obey the order. The date of the receipt of the order in the first case, and the date of departure in the second, will be promptly reported to The Adjutant-General of the Army. When relieved from such duty, or on the completion thereof, he reverts to the status of leave and will be credited with the time on duty under such order."—*A. R., 1298, 1908.*

290. Officers appointed to the Army from the volunteer service, whose service has been continuous, shall be entitled to leave credits which accrued to them as volunteers, but were not availed of during their volunteer service.—*Act June 30, 1902, 32 Stat., 508; G. O., 68, 1902.*

291. Leaves of absence which may be granted to officers of the Army serving in Alaska, or without the limits of the United States, for the purpose of returning thereto, shall be regarded as taking effect on the dates upon which such officers reach the United States and as terminating on the dates of their respective departure from the United States in returning to their commands.—*Act Mar. 2, 1901, 31 Stat., 902; G. O., 26, 1901.*

292. Leaves of absence granted, for the purpose of visiting the United States, to officers of the Army serving in Alaska or beyond the limits of the United States, will be regarded as taking effect upon the respective dates upon which such officers reach, or might have reached, the United States. Officers performing the journey in the most direct way customary will be regarded as on detached service while en route to and from the United States.

Hereafter an officer going to or returning from duty in the Philippine Islands, who desires to make the journey by a route other than the customary one and to visit foreign countries on leave of absence while en route, will be credited (in addition to the amount of time covered by the leave of absence granted to him) with a period of thirty days as on detached service to cover the average amount of time necessary to perform the journey from the Philippine Islands to the usual port of arrival in the United States, or from said port to the Philippine Islands.—*A. R., 60, amended by G. O., 237, W. D. Nov. 29, 1909.*

293. Officers on leave from the Philippine Islands who fail, through their own neglect, to secure transportation on first transport after expiration of leave, will be required to return to Manila at their own expense upon first commercial vessel after departure of transport.—*G. O., 196, 1907.*

294. "Leaves to be absent from the Philippine Islands other than to return to the United States, which may be granted officers of the Army serving in said islands and sailing from Manila, shall be regarded as taking effect on the dates such officers reach Manila, and as terminating on the dates of their departure from Manila in returning to their stations."—*Act Mar. 2, 1907, G. O., 48, 1907.*

295. Officers detailed as students at the several service schools and the Army War College, and absent therefrom during the suspension of the ordinary academic studies, will be charged with leave for the time so absent.—*Cir. 3, W. D., 1905.*

"The provisions of section thirteen hundred and thirty, Revised Statutes, authorizing leaves of absence to certain officers of the Military Academy, during the period of the suspension of the ordinary academic studies, without deduction from pay and allowances, be, and are hereby, extended to include officers on duty exclusively as instructors at the service schools on approval of the officer in charge of said schools."—*Act Mar. 23, 1910, G. O., 54, W. D., 1910.*

296. When officers who are absent from their stations apply for payment, paymasters will require evidence of proper authority for the absence. The pay accounts will exhibit the date of commencement of leave, authority therefor, and, in case the account is for the month in which the absence terminates, date of return to duty. When an officer claims full pay for any part of his absence the paymaster will ascertain the time for which he is entitled to the same from the monthly list of absentees issued from The Adjutant-General's office, or, if that does not afford the information, from the officer's statement of his leaves.

When the pay accounts of an officer who is abroad are mailed before maturity, and check in payment is not to be drawn to the order of the officer himself, the paymaster is warranted in deferring payment until satisfied that the officer was alive on the last day of the month to which the account pertains.—*P. M. G.*

NOTE.—The regulations neither require nor contemplate that payments made to officers when on leave of absence be noted on their leave orders.

MEDICAL CORPS.

297. "Hereafter first lieutenants shall be promoted to the grade of captain after three years' service in the Medical Corps."—*Act Apr. 23, 1908, 35 Stat., 67; G. O., 67, 1908. See Manual, par. 506.*

Service to be computed from date of acceptance of commission.—*Comp., Nov. 25, 1907, P. M. G. O., 57086. (Case Capt. H. S. Kiersted.)*

MEDICAL RESERVE CORPS.

298. When employed on active duty in the service of the United States officers of the Medical Reserve Corps "shall be entitled to the pay and allowances of first lieutenants of the Medical Corps with increase for length of service now allowed by law, said increase to be computed only for the time of active duty." Their commissions as first lieutenants confer upon them all the authority, rights, and privileges of commissioned officers of like grade in the Medical Corps, except promotion, but only when called into active duty. They are not entitled to retirement or retirement pay (except see Manual, par. 895).—*Act Apr. 23, 1908, 35 Stats., 68; G. O., 67, 1908.*

299. An officer of the Medical Reserve Corps of the Army ordered by the Secretary of War to active duty in the service of the United States on account of an existing emergency, is not entitled to pay until he enters upon the performance of such duty by starting to his place of duty.—*15 Comp., 836, June 16, 1909.*

An officer who has accepted commission in the Medical Reserve Corps, and serving as contract surgeon at time of assignment to active duty, is entitled to pay of commissioned grade from date of the order of assignment, provided he is on duty on such date. Payment for both services may be made on one voucher, certificates of nonindebtedness not being required.—*P. M. G.*

300. A Medical Reserve Corps officer is not entitled to leave credits which accrued while he was serving as contract surgeon; but during his active duty as such officer the statutes regulating cumulative leave apply to him.—*J. A. G., June 29, 1908, P. M. G. O., 69566.*

MILEAGE.

301. "Officers, active and retired, when traveling under competent orders without troops * * * shall be paid seven cents per mile, and no more; distances to be computed and mileage to be paid over the shortest usually traveled routes, with deduction as hereinafter provided; and payment and settlement of mileage accounts of officers shall be made according to distances and deductions computed over routes established and by mileage tables prepared by the Paymaster-General of the Army under the direction of the Secretary of War."—*Act June 12, 1906, 34 Stat., 246; G. O., 115, 1906. See A. R., 1302, 1908.*

NOTE.—For sea travel, see "Actual expenses."

302. "Travel in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States, and between the United States and Alaska shall not be regarded as sea travel and shall be paid for at the rates established by law for land travel within the boundaries of the United States."—*Act June 12, 1906, 34 Stat., 247; G. O., 115, 1906. See A. R., 1299, 1908.*

NOTE.—The above debars the payment of actual expenses for such travel, whether with or without troops.

303. An officer in the Philippine Islands, traveling by transport by a longer route, is not entitled to mileage by other than the shortest usually traveled route unless ordered to travel by said transport.—*Comp., Nov. 14, 1908, P. M. G. O., 70183. (Case Lt. Budd, 1st Infantry.)*

304. Travel on a coast-guard vessel in the Philippine Islands is not travel on vessels owned, operated, or controlled by the United States, and mileage, without deduction of three cents, is allowable for travel without troops.—*Comp., July 25, 1906, P. M. G. O., 46641. (Case Major Gambrill.)*

305. "The Secretary of War may determine what shall constitute travel and duty without troops within the meaning of the laws governing the payment of mileage."—*Act June 12, 1906, 34 Stat., 246; G. O., 115, 1906.*

"Traveling with troops * * * will not be regarded as covering cases of officers included in the movement by railroad, stage, or like established lines of conveyances, of detachments of less than ten armed or unarmed men, such as guards and nurses for disabled or insane officers or soldiers, or recruiting parties and escorts for inspectors, paymasters, and others, or the public funds or property in their charge."—*A. R., 1301, 1908.*

306. "The following are entitled to mileage to their first stations: Officers of the Medical Corps, officers of the Medical Reserve Corps, contract surgeons, and dental surgeons, from place of appointment; graduates of the Military Academy, from West Point; officers appointed from the ranks, from place of discharge as enlisted men."—*A. R., 1316, 1908, as amended by G. O. 190, W. D., 1909.*

NOTE.—An officer appointed from the ranks is not deprived of mileage by availing himself of a leave prior to assignment.—*P. M. G., Sept. 6, 1901, 24880.*

307. The President himself, or through the War Department, may direct the movement of all officers. To whatever place and on whatever business connected with the military service he may order them to proceed, they are bound to obey when such order is not forbidden by law; and in such case the officer is entitled to mileage.—*Billings vs. U. S., 23 Ct. Cls., 177.*

308. To entitle an officer to mileage he must travel on public business; permission to travel does not entitle an officer to mileage.—*Vol. 3, Digest 2d Comp., 821, May 10, 1888.*

309. "An officer traveling on duty in connection with public works (not arsenals, military surveys, or explorations) will receive travel allowances from the appropriation for the work, but if there be no appropriation, he will receive mileage from the Pay Department."—*A. R., 1315, 1908.*

310. An officer traveling under the orders of the Secretary of War, which relieve him from duty with the Isthmian Canal Commission and direct him to report at a military station for assignment to duty, is not traveling in the performance of any duty for or under the Isthmian Canal Commission, but upon business pertaining to the military establishment, and the mileage or actual expenses should be paid from the army appropriation for mileage.—*Comp., Jan. 27, 1910, P. M. G. O., 80685.* (*Case Major McCulloch, jr., Medical Corps.*)

But the travel of an officer under orders which direct him to report to the Isthmian Canal Commission for duty is on business pertaining to the commission and mileage therefor is not payable from the army appropriation, but from the appropriation for the support of the Isthmian Canal Commission.—*Comp., June 24, 1905, P. M. G. O.,* 50073. (*Case Lt. Angel, P. R. Infty.*)

311. An officer furnished transportation, including subsistence and berth, over other than the official route is not debarred from receiving mileage or actual expenses over the official route, less the cost of transportation furnished, the acceptance of such transportation not being a waiver of the officer's statutory right to mileage.—*Comp., Dec. 27, 1906, P. M. G. O., 11826–81, reversing 9 Comp., 72, Aug. 14, 1902* (*case Major Alexander*)*; see also 10 Comp., 355, Oct. 17, 1903, based on 38 Ct. Cls., 70, Jan. 5, 1903* (*case Chauncey Thomas*).

312. When the law provides mileage to an officer for a journey on commercial steamer and he is furnished with a transportation ticket which includes subsistence and stateroom without extra charge, he is entitled to mileage, less deduction of three cents for transportation.—*12 Comp., 497, Feb. 28, 1906.* (*Case Lt. Massee.*)

313. An officer who (except for sea travel) uses a government conveyance upon which subsistence is not furnished is entitled to mileage with the regular deduction of three cents.—*3 Comp., 210, Dec. 5, 1896.* (*Case Major Mahon, Engr. Corps.*)

314. An officer traveling under orders which entitle him to mileage, and who hires transportation for all or part of the journey, is not entitled to reimbursement for cost of such transportation from any appropriations for the Pay Department.—*9 Comp., 771, June 16, 1903.* (*Case Lt. Harper, 7th Cavalry.*)

315. "All allowances for mileage shall be made solely from the sums appropriated for such purposes."—*Act Apr. 23, 1904, 33 Stat., 267; G. O., 76, 1904.*

"Allowances for mileage for travel on army business and all other business of a military character should be paid from the sums appropriated for mileage."—*11 Comp., 178, Oct. 22, 1904; Comp., May 26, 1905, P. M. G. O., 51563.*

Mileage to officers for travel in attending militia encampments is payable from the mileage appropriation.—*Comp., June 24, 1908, P. M. G. O., 66902–45.*

316. "Mileage will be paid by the chief paymaster of the department in which the journey is completed. The foregoing will not apply to journeys in which delays at intermediate points occur and afford opportunity for the collection of mileage for travel performed to such points."—*A. R., 1303, 1908.*

317. "The original order, or certified copy, including indorsements, will accompany each voucher for mileage, and when transportation in kind has been furnished for the whole or for any part of the distance actually traveled, the order must be indorsed by the quartermaster issuing the transportation, showing between what points and over what route such transportation was furnished."—*A. R., 1308, 1908.*

NOTE.—Where an officer performs more than one journey under the same order and submits separate vouchers therefor, or where a number of officers perform journeys under one order, and payment is made in the same month's account, it will be sufficient if the order is filed with the first voucher paid and reference thereto made on subsequent vouchers.—*P. M. G., Sept. 18, 1908, 70355.*

318. If transportation is furnished at the request of the officer, by a longer than the shortest usually traveled route, that fact shall appear in the quartermaster's indorsement on the orders.—*Cir. 14, Q. M. D., 1907.*

319. When part of a journey is performed when one statute is in force and the remainder after another statute takes effect the compensation for each part is to be at the rate provided by the statute in force when the traveling was done.—*Sup. Ct., 128 U. S., 471 (case McDonald); 6 Comp., 527, Dec. 9, 1899.*

320. "Having presented a mileage account to a paymaster and being dissatisfied with the amount received, it has passed out of the category of a current account and has become a contested claim, which no paymaster should be called upon to settle."—*Comp., July 21, 1899, Cir. 193, P. M. G. O. (Case Lt. Schumm.)*

NOTE.—But in cases of short payments in mileage vouchers the Paymaster-General may, pursuant to an agreement with the auditor, direct the issuance of supplemental vouchers, observing the following routine: The vouchers to be prepared in the Paymaster-General's Office by the examiner of the account and to contain the proper reference to the original voucher, which must have noted on it by the examiner the fact that supplemental vouchers have been issued.

ACTUAL EXPENSES.

321. "For all sea travel," except in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States, and between the United States and Alaska, "actual expenses only shall be paid to officers, contract surgeons, dental surgeons, and veterinarians, to paymasters' clerks, and to the expert accountant of the Inspector-General's Department when traveling on duty under competent orders, with or without troops, and the amount so paid shall not include any shore expenses at port of embarkation or debarkation."—*Act of June 12, 1906, 34 Stat., 247; G. O., 115, 1906. See A. R., 1299 and 1300, 1908.*

322. "Hereafter actual expenses only, not to exceed four dollars and fifty cents per day and cost of transportation when not furnished by the Quartermaster's Department, shall be paid to the officers of the Army, contract surgeons, and dental surgeons when traveling on duty without troops, under competent orders, within the geographical limits of the Territory of Alaska."—*Act May 11, 1908, 35 Stat., 114; G. O., 80, 1908.*

323. An officer stationed within the geographical limits of Alaska and directed to proceed to a place or places in Alaska on temporary duty and upon completion thereof to return to his station, is in the status of a traveler from the date of his departure from his regular station to the date of return thereto and for such period is entitled to his actual and necessary expenses, not to exceed $4.50 per day and cost of transportation when not furnished by the Quartermaster's Department. The fact that the route of travel between two places in Alaska may lie in part outside the geographical limits of Alaska does not entitle to mileage, as distinguished from actual expenses, as the termini of the journey govern in determining the character of the journey.

An officer directed to proceed from a place within the continental limits of the United States to a place or places within the geographical limits of Alaska for temporary duty and upon completion thereof to return to his proper station, is in the status of a traveler for the entire period, and is entitled to mileage for his journey

to and from Alaska, and to actual and necessary expenses while in Alaska, not to exceed $4.50 per day and cost of transportation when not furnished by the Quartermaster's Department.—*Comp., Aug. 9, 1909, P. M. G. O., 69781 (case Capt. J. F. Hall, Medical Corps); and Oct. 14, 1909, P. M. G. O., 78500 (case J. C. Whinnery, Dental Surg.).*

324. An officer on foreign service, returning to or from the United States on leave of absence, who assumes command of troops on board the transport by virtue of being the senior line officer on board, is entitled to actual expenses for the journey.—*Cir., 88, W. D., Oct. 31, 1908, confirmed by Comptroller, Mar. 19, 1909.*

Such accounts should contain a certificate by the officer that he assumed command by seniority under paragraph 225, Army Transport Regulations.—*P. M. G., Mar. 26, 1909, 72528.*

325. "An itemized statement of such expenses will be filed with each voucher for payment, using the following as a basis of what is allowable:

"1. Fares upon commercial steamers or other usual modes of conveyance by sea, and the cost of transportation for self and baggage, by boat or lighter, to and from vessels when voyages are not begun or ended at docks and a charge in addition to the cost of passage is made therefor.

"2. Cost of customary stateroom accommodations on commercial steamers when the same is not included in the charge for passage.

"3. Hire of special water transportation when there are no regular means of conveyance.

"4. Actual cost of meals for the time actually and unavoidably consumed in the voyage when the same is not included in the charge for passage. Amount of rent of steamer chair, not exceeding $1 for trips of two days or longer on each commercial steamer, and fees to cabin and other stewards not exceeding the following: Six days or less on the Atlantic Ocean, $1.50 a day; seven to ten days, not exceeding $10; eleven to fifteen days or longer, $1 a day; total not exceeding $15. On the Pacific Ocean, fifteen days or less, $1 a day; total fees for fifteen days or longer not exceeding $15. To the West Indies, Cuba, Porto Rico, Panama, and to South American ports, $1 a day; total fees for fifteen days or longer, not exceeding $15. From the Orient to the United States, via Suez, not exceeding $25.

"5. When transhipping at an intermediate port, as a necessary incident to a continuous voyage, the actual cost of meals and lodgings, including baths, at hotels, not exceeding $6 a day, transfer of self and baggage from dock to hotel and from hotel to dock, and fees to porters for handling baggage, not exceeding $2 for each transfer, and fees to waiters and bell boys at hotels, not exceeding 50 cents for each day.

"The officer will certify on the itemized statement that the account is correct and just, and that the amounts charged therein were actually paid by him. Subvouchers, properly receipted, will be required for items of board and lodging at hotels. When not practicable to obtain such subvouchers, the officer will so certify. The payment of fees to cabin or other stewards or the rent of steamer chairs when traveling on Government transports is not authorized. Accounts for reimbursement for items not authorized herein or in excess of the amounts stated will be forwarded to the Paymaster-General of the Army to be submitted to the Secretary of War for his consideration and approval before payment."—*A. R., 1300, 1908, as amended by G. O., 167, W. D., 1909.*

NOTE.—Ordinarily the cost of lodging will be regarded as pertaining to the day in which the night for which the lodging was procured began.—*7 Comp., 338, Jan. 18, 1901.*

326. A transportation request for sea travel on behalf of an officer traveling without troops on a vessel other than a government transport can not be issued by the Quartermaster's Department. An officer traveling by sea and not on a government transport must pay for his transportation, subject to reimbursement by the Pay Department, for the expenses actually incurred by him in the performance of the journey.—*Cir. 93, W. D., 1908.*

327. Tips must be itemized. The rule which requires the statement as far as possible of the items of an expense account is a rule of the accounting officers of the Treasury, and seems necessary to insure their accuracy and the enforcement of the law that only actual traveling expenses be allowed.—*14 Comp., 530, Feb. 19, 1908.*

328. An officer traveling from the Philippine Islands to the United States who, for his own convenience, proceeds on a commercial liner and is not furnished transportation and subsistence is entitled to reimbursement of what it would have cost the Government if he had come on a transport.—*Comp., June 3, 1904, P. M. G. O., 43744. (Case Major Houston.)*

DEDUCTIONS.

329. "Officers who so desire may, upon application to the Quartermaster's Department, be furnished under their orders transportation requests for the entire journey by land, exclusive of sleeping and parlor car accommodations, or by water, and the transportation so furnished shall, if travel was performed under a mileage status, be a charge against the officer's mileage account, to be deducted at the rate of three cents per mile by the paymaster paying the account, and of the amount so deducted there shall be turned over to an authorized officer of the Quartermaster's Department three cents per mile for transportation furnished, except over any railroad which is a free or fifty per centum land-grant railroad, for the credit of the appropriation for the transportation of the Army and its supplies."—*Act June 12, 1906, 34 Stat., 246; G. O., 115, 1906. See A. R., 1299, 1908.*

NOTE.—When an officer has been furnished sleeping-car accommodations the cost of the same must be deducted from his mileage account.

330. "When the established route of travel shall, in whole or in part, be over the line of any railroad on which the troops and supplies of the United States are entitled to be transported free of charge, or over any fifty per centum land-grant railroad, officers traveling as herein provided for shall, for the travel over such roads, be furnished with transportation requests, exclusive of sleeping and parlor car accommodations, by the Quartermaster's Department. When transportation is furnished by the Quartermaster's Department, or when the established route of travel is over any of the railroads above specified, there shall be deducted from the officer's mileage account by the paymaster paying the same three cents per mile for the distance for which transportation has been or should have been furnished."—*Act June 12, 1906, 34 Stat., 247; G. O., 115, 1906. See A. R., 1299, 1908.*

For land-grant map and list of railroads, see G. O., 41, 1907.

331. If an officer fails to secure transportation requests over subsidized roads, he can not be reimbursed for what it would have cost the Government had transportation requests been furnished.—*Comp., Apr. 21, 1902, P. M. G. O., 30321. (Case Lt. Guy E. Carleton.)*

332. When transportation is furnished for the entire distance or for a part of the distance by a route longer than the official route, and the cost is generally known to be no greater than by the official route, or it is so certified by the quartermaster, deduction is made for the distance by the official route; if the cost is greater, deduction is made for the actual distance for which transportation is furnished plus the excess of land-grant distance on the official route over that on the route on which transportation was obtained.

The transfer to the Quartermaster's Department will be for the distance for which deduction is made, exclusive of the land-grant distance involved in such deduction.—*Auditor, Apr. 25, 1907.*

NOTE.—When transportation is furnished by a route longer than the official route and the cost is not greater than by the official route, settlement with the Quartermaster's Department will be the same as if the transportation had been furnished by the official route. If the cost is greater the settlement with the Quartermaster's Department will be made on the basis of the route over which transportation was actually furnished.—*P. M. G. O., 63038.*

DISTANCES.

333. Distance between two points of travel is fixed absolutely by mileage tables prepared by the Paymaster-General, under direction of the Secretary of War, regardless of the actual distance.—*7 Comp., 304, Jan. 5, 1901.*

334. When travel is performed by a longer route than that usually traveled and the evidence shows it was not for the officer's personal convenience or pleasure, but that the necessities of the service demanded it, mileage may be paid for the distance actually traveled.—*Comp., Dec. 19, 1902, P. M. G. O., 11826-73.*

335. "All payments made by paymasters on account of mileage will be determined in accordance with distance tables officially promulgated and in use at the date of beginning of the journey. Exception to this rule will be made only when the terms of the order, or the impracticability of the shortest usually traveled route, compel the officer to take a longer route, in which case mileage will be computed over the route actually traveled."—*A. R., 1302, 1908.*

336. The shortest usually traveled routes between the United States and the following places are as hereinafter indicated, and actual expenses and mileage must be computed accordingly unless other routes are traveled or specified, as contemplated in Army Regulations 1302 and 1307 of 1908: Philippine Islands via San Francisco; Porto Rico via New York City and San Juan; Cuba via New York City and Havana from points in the New England States, New York, and New Jersey; Cuba via Jacksonville, Fla., the Florida East Coast Railroad and steamer to Havana, Cuba, for all other points except that part of the State of Florida south of the Seaboard Air Line from Jacksonville to the Chattahoochee River and west of the St. Johns River, the route for the excepted part being by way of Port Tampa, Fla.—*P. M. G.*

IN DISTRICT.

337. "An officer who is required to travel on duty by orders from competent authority, either by express direction or necessary implication, is entitled to mileage, when the payment of mileage in lieu of actual expenses is authorized by law, notwithstanding the duties may be within his district."—*6 Comp., 163, Aug. 26, 1899.*

338. "An officer traveling under orders to supervise work being done in the district to which he was assigned for duty, but the supervision of which work was not required by the general order assigning him to duty, is entitled to mileage."—*5 Comp., 955, June 24, 1899. (Case Capt. Harts, Eng'r Corps.)*

339. Where an officer is assigned to duty at a particular place, and has duties added at another place, travel in the performance of such duties is travel within the meaning of the mileage laws; but if he is directed to perform duties at a particular place and the duties are scattered, travel in their performance is *not* travel within the meaning of the mileage laws.—*Comp., June 18, 1902, P. M. G. O., 21256. (Case Lt. Col. Jacobs.)*

INSPECTION DUTY.

340. Inspections called for by law are those indicated in Army Regulations 897, 901, of 1908, and General Order No. 7, 1903. Inspections under regulations are set forth in paragraphs 191, 898, 899, 900, 903, 911, of 1908.—*P. M. G.*

341. "No portion of the appropriation for mileage to officers shall be expended for inspections or investigations except such as are especially ordered by the Secretary of War, or such as are made by army and department commanders in visiting their commands, and those made by the Inspector-General's Department in pursuance of law, Army Regulations, or orders issued by the Secretary of War."—*Act Aug. 6, 1894, 28 Stat., 237; G. O., 32, 1894. See A. R., 1304, 1908.*

"But the commanding general of the Philippines Division may issue orders in the name of the Secretary of War involving travel to investigate claims for property, damages, buildings, and other property and important investigations in the Philippine Islands."—*A. R., 1304, 1908.*

342. "Each department commander will inspect the troops under his command at least once each year, and for this purpose he may be accompanied by one officer of his personal or the department staff."—*A. R., 191, 1908.*

343. "Commanders of artillery districts have no authority to issue orders to officers carrying mileage to and from posts within the districts under their command."—*A. R., 1306, 1908.*

But an artillery district commander may order a member of his staff to accompany him when traveling to inspect the posts in his district, if authority therefor be given by the Secretary of War.—*J. A. G., Apr. 18, 1903.*

No travel orders will be issued for these inspections unless government transportation is not available for making them, in which case application will be made through military channels to The Adjutant-General of the Army for travel orders for such inspections as are deemed necessary.—*G. O., 184, 1908.*

344. "Special inspections and investigations within the limits of a command (territorial or tactical) may be made under orders of the commander thereof; but in all cases involving travel his selection of officers to perform such duty shall be restricted to inspectors-general, acting inspectors-general, or officers of the General Staff Corps on duty as such, at his headquarters under War Department assignment."—*A. R., 896, 1908.*

345. An order to a staff officer for inspection duty, issued by the commanding general of a department "under instructions from The Adjutant-General" is competent for mileage.—*P. M. G., Aug. 11, 1905.*

346. "Officers of the Army detailed to inspection duty under the provisions of the militia act of January 21, 1903, whose expenses are in excess of the mileage accruing for such inspection travel, will forward to the Paymaster-General of the Army two signed mileage accounts, two copies of the orders and approved itinerary, etc., and duplicate detailed statement of the actual and necessary expense incurred, using the following as a basis of what is allowable:

"1. Fares upon railroads, steamers, or other usual modes of conveyance, including the actual cost of transportation of personal baggage not in excess of 150 pounds to each purchased ticket whenever an extra charge is made therefor.

"2. Cost of seat in parlor car, one double berth in sleeping car, or customary accommodations on steamer, where same are not included in the travel fare, and fees to porters or to stewards, not to exceed twenty-five cents for each twelve hours or fraction thereof of actual travel.

"3. Hire of special transportation, either by land or water, where there are no regular means of conveyance. Ferriage, tolls, driver's service, and horse keeping, when transportation is hired. Subvouchers, properly receipted, will be required for these items when they exceed one dollar. When not practicable to obtain such subvouchers the officer will so certify.

"4. Transfer coach fare *en route* to and from depots and hotels, or, when there are no such conveyances, moderate and necessary hack hire not to exceed the authorized local rates, and the cost of transfers of baggage, not to exceed $1 for each transfer. Items of hack hire require explanation as to the distance and the necessity for same.

"5. The actual cost of meals while traveling, where same are not included in the travel fare, the actual cost of meals and lodgings at hotels, and the cost of baths and laundry will be allowed to an aggregate of not to exceed an average of $6 a day for the time actually and unavoidably consumed in making the inspections, the period to be

determined by the terms of the officer's orders and the approved itinerary, counting from the day of departure from his station to the day of return thereto, both days inclusive. Subvouchers, properly receipted, will be required for the expenses at hotels. When not practicable to obtain such subvouchers the officer will so certify.

"6. Fees to waiters and bell-boys at hotels, not to exceed fifty cents a day or fifteen cents to waiters for each single meal on trains or at restaurants, and fees to porters for handling baggage, not to exceed twenty-five cents for each transfer of same.

"All items of actual expense authorized above are for travel by the shortest usually traveled routes and at places named in the order or approved itinerary, and in proceeding from point to point in the order stated therein. Expenses incurred by any deviation from the itinerary or shortest usually traveled routes can not be considered as actual and necessary expense of the inspection. The officer will certify on the detailed statement that the account is correct and just and that the amounts charged therein were actually paid by him.

"The Paymaster-General of the Army will in each case arrange for the payment of the statutory mileage upon one of the signed mileage accounts as reimbursement of part of the expense, and will certify the other account to the proper state disbursing officer for payment of the excess expenses by check to the order of the officer signing the account to be transmitted to him through the office of the Paymaster-General of the Army."—*Cir. 85, W. D., Oct. 20, 1908. See Manual, par. 327.*

NOT ENTITLED.

347. "In the following cases mileage is not allowed: In joining for duty upon first appointment to the military service from civil life; or under the first order after a reinstatement or reappointment; or under an order to effect a transfer from one company or regiment to another, made at the request of the officers transferred; or insane officers sent under escort to the Government Hospital for the Insane; or sick officers transferred from one hospital to another."—*A. R., 1317, 1908.*

348. Officers assigned to command cadets and accompany them on a journey in the exercise of such command are not entitled to mileage; but if travel was performed independently of the cadets, mileage may be authorized.—*J. A. G., Feb. 26, 1907, concurred in by Sec. War, Mar. 9, 1907, P. M. G. O., 58867.*

349. An officer ordered to witness the issue of annuity goods to Indians is not entitled to mileage, but to actual traveling expenses paid from the proper Indian appropriation.—*5 Comp., 982, June 30, 1899.*

350. An order sending an officer to the insane asylum under escort does not entitle the officer to mileage.—*9 Comp., 616, May 7, 1903.*

351. An officer of the line in charge of an escort, however small, traveling in a conveyance belonging to or especially hired for the purpose by the United States, is not entitled to mileage.—*Comp., Feb. 10, 1903; Cir. 7, A. G. O., 1903.*

352. Traveling expenses of officers on duty at the Engineer School, Washington, D. C., for journeys made for the purpose of instruction, are not payable from the mileage appropriation, but from an appropriation made therefor under the control of the Chief of Engineers.—*See annual appropriation act.*

353. "Traveling with troops will be regarded as covering all cases of officers included in orders for movement, in whatever manner, of their appropriate commands, or in orders for movement of detachments, escorts, or stores, which proceed by marches or by transportation belonging to or especially hired for the purpose by the United States, the idea being that in marches the officers should move as do the troops and that where transportation is specially devoted to the movement it is sufficient for all included therein."—*A. R., 1301, 1908.*

An officer in charge of recruits is "traveling with troops."—*Sec. War, Apr. 21, 1908, P. M. G. O., 67188.*

ON LEAVE OF ABSENCE.

354. "An officer on leave of absence ordered to temporary duty involving travel without troops will receive mileage from place of receipt of order to place of performance of duty, and also for the return journey to place of receipt of order provided he makes such return journey."—*A. R., 1311, 1908. See 15 Comp., 599, April 3, 1909.*

If ordered to rejoin his station from such temporary duty he is not entitled to mileage if the distance from the place of temporary duty to his station is less than from the place of leave to his station.—*16 Comp., 179, Sept. 29, 1909.*

NOTE.—Should the distance be greater, mileage accrues for the excess of distance from the place of temporary duty to his station over that from the place of leave to his station.—*P. M. G. See paragraph 1310, A. R., 1908.*

355. When an officer is ordered, while on leave of absence, to accompany a detachment of recruits and on the completion of this duty to join his station, he returns to a status of leave as soon as relieved from duty with the recruits, and will proceed to join his station without expense to the Government, unless the distance he may have to travel without troops should be in excess of what it would have been had he not received the order. For such excess distance he is entitled to mileage.—*A. R., 1310, 1908.*

356. An officer ordered to temporary duty at a place where he is on leave, and then ordered to his proper station, is not entitled to mileage.—*14 Ct. Cls., 272, December, 1878. (Case Barr vs. U. S.)*

357. An officer who, while on leave of absence, receives an order to proceed to his home to await retirement, and who performed the travel before expiration of his leave, is entitled to mileage from the place of receipt of the order to his home.—*10 Comp., 113, Aug. 6, 1903.*

The above applies also if an officer is retired for disability while on leave of absence and then ordered to his home.—*P. M. G., Aug. 20, 1907, 63264.*

But the absence of an officer who availed himself of a leave which expired on the date of his retirement for age "can not be made the basis to confer upon him greater rights or benefits than if he had actually been at his station when his retirement took effect." Had the regulations been fully complied with "the expiration of his leave would have found him at his permanent station."—*Comp., Mar. 12, 1909; P. M. G. O., 74184.*

358. "When an officer on leave of absence is ordered to rejoin his station, he will not be entitled to mileage unless the public service requires the performance of duty en route, in which case the order will specify the duty, the necessity therefor, and the points at which the duty will begin and end."—*A. R., 1309, 1908.*

359. "An officer of the Army who, while on a leave of absence, was required by an imperative public exigency to return to his station is not entitled to mileage for travel performed in returning to his station, nor to mileage for travel in returning from his station to the place from which he departed for the purpose of resuming his leave status. An officer takes his leave of absence at his own risk; and if the Government needs his services before his leave expires, it must have them, and he must bear his own expenses in returning to his station."—*13 Comp., 294, Oct. 18, 1906.*

360. "An officer relieved from duty at a station and granted leave of absence before assignment to another, who receives an order of assignment before expiration of leave, is entitled to mileage from the place where he receives the order to his new station."—*A. R., 1314, 1908.*

361. An officer relieved from duty in the Philippine Islands and directed to proceed to San Francisco and report for further orders was granted leave of absence with permission to return to the United States via Europe. After landing on the eastern coast of the United States he was assigned a station and is entitled to mileage from place of receipt of order to new station; San Francisco not being his station, but

a place from which he was to report for orders.—*Comp., Apr. 30, 1906, P. M. G. O., 55892. (Case Lt. Morse, Asst. Surg.) See par. 1314, A. R., 1908.*

362. "An officer under orders to change station without troops who takes advantage of a leave of absence before he joins his new station is not deprived of the mileage to which he would be entitled had he not availed himself of the leave. The leave of absence merely suspends the execution of the order for change of station, and at the expiration of the leave the officer comes under operation of the order, and in obeying it is entitled to full pay for the time necessary to perform the journey from his old to his new station."—*A. R., 1313, 1908.*

NOTE.—If ordered to temporary duty during his leave and to obey his first order on the termination of such duty, he is entitled to mileage from old to new station and from place of leave to temporary duty, and any excess of distance from place of temporary duty to new station over that from place of leave to new station.

363. An officer under orders to change station at a future date was granted a leave of absence. During said leave his date of relief from old station was postponed, and he was required to return for further duty. He is not entitled to mileage in going to or returning from the place of leave, although it was on the route to his new station.—*Comp., Nov. 26, 1906, P. M. G. O., 58134.*

364. An officer under orders to change station with his command who takes advantage of a leave of absence before he joins his new station, is not entitled to mileage; but he may be reimbursed by the Quartermaster's Department the additional cost which would have been incurred had he accompanied the command; or, if he so elects, he may be furnished with actual transportation for the journey such as he would have received had he accompanied the command.—*Cir. 11, W. D., 1905.*

But an officer who was sick when his regiment changed station and who subsequently joined under orders from the department commander is entitled to mileage. "We have no authority to arrest the operation of the statute and exclude from its privileges one who brings himself within its terms because under the particular circumstances surrounding the transaction it seems inequitable. True, the order directing the travel recited that transportation in kind would be furnished by route of the regiment; but the rule is well settled that authority to issue orders which have the force of law is subject to the condition that they conflict with no act of Congress."—*Ct. Cls., Feb. 12, 1906. (Case Chaplain Sutherland.)*

365. An officer under orders to change station with his command from the Philippine Islands to the United States via San Francisco who avails himself of a leave of absence and is transferred to and joins another organization *upon its arrival at San Francisco,* is not by such transfer debarred from receiving the actual expenses to which he would have been entitled had he traveled with his command *to that point.—Comp., Sept. 28, 1908, P. M. G. O., 66124. (Case of Lieut. Anton Jurich, jr., 14th Cavalry.)*

NOTE.—This is an exception to the rule laid down in Manual, Paragraph 364, and is to be applied only to cases which are analogous in every respect.—*P. M. G.*

366. An officer who avails himself of a leave of absence after being ordered to a new station, and before reaching his station another is designated, is entitled to mileage under the provisions of Manual paragraph 367. In application, the station to which the officer was under orders to join when he availed himself of the leave constitutes the constructive old station, and he is entitled to mileage from the place where he received the last order to the new station designated therein, provided the distance be no greater than from the constructive old station to the new station. If greater, mileage accrues for a distance equal to that from the constructive old station to the new station. The fact that the last-named station was the one he left to go on leave does not alter the case, as he was relieved from duty thereat when he went on leave and *his station* was then the one at which he would have reported had his order not been changed.—*Comp., Feb. 3, 1908, P. M. G. O., 59328. (Case Col. J. A. Lundeen.)*

Neither is the method of computing mileage changed if the order fixing the last designated station was issued on account of a mutual transfer between two officers.—*Comp., Feb. 27, 1908, P. M. G. O., 66401. (Case Capt. H. A. Hanigan.)*

367. "When the station of an officer is changed while he is on leave of absence, he will, on joining the new station, be entitled to mileage for the distance to the new station from the place where he received the order directing the change, provided the distance be no greater than from the old to the new station; but if the distance be greater, he will be entitled to mileage for a distance equal to that from the old to the new station only."—*Act June 12, 1906, 34 Stat., 247; G. O., 115, 1906. (See A. R., 1312, 1908.)*

In computing mileage under the foregoing provision of law, the land-grant railroad on the official route of travel between the old and the new station is not to be taken into consideration, but only the land-grant railroad on the official route of travel between the place of the receipt of order and the new station.—*Comp., Dec. 4, 1909; P. M. G. O., 79967.*

Where entitled to mileage for a distance equal to that from the old to the new station, the deduction should be for any land grant on the official route from the place of receipt of the order to a point distant therefrom by the number of miles to which entitled to mileage.—*P. M. G. O., 63946.*

NOTE.—If ordered to temporary duty during such leave or at expiration thereof, and on completion of such duty to join his new station, and the distance is greater than from old to new station, he will not only be entitled to mileage for a distance equal to that from the old to the new station, but also for any excess of distance from place of temporary duty to new station over that from place of leave to new station.

368. If the station of an officer is changed while he is on temporary duty or while in a hospital to which he has been ordered, or if ordered to temporary duty and there granted a leave of absence, during which his station is changed, the place of temporary duty should be viewed as his old station in computation of mileage.—*P. M. G.*

369. "An officer stationed at a university who leaves that station with the permission of the university authorities," but "without specific leave from the War Department, does so at his own risk;" and if ordered to other duty during such absence, he "is not entitled to any advantage in regard to mileage which might accrue to officers receiving orders while absent from their stations on leave granted by military authority."—*J. A. G., Sept. 5, 1906, P. M. G. O., 57630.*

ORDERS.

370. "All orders involving the payment of mileage shall state the special duty enjoined."—*Act Aug. 6, 1894, 28 Stat., 237; G. O., 32, 1894. (See A. R., 71, 1908.)*

"The necessity for travel in the military service shall be certified to by the officer issuing the order and stated in the order."—*Act Mar. 3, 1883, 22 Stat., 456; G. O., 13, 1883. (See A. R., 71, 1908.)*

371. "Orders * * * will not direct travel beyond the limits of the command of the officer who issues them, except that the commander of the Philippines Division may order officers of his command to return to the United States in cases of emergency, in which the travel directed is manifestly for the public interest or is necessary to save life. When a general officer is ordered on duty beyond the limits of his command, he may order an officer of his staff to accompany him; if ordered to change station, he may order the necessary change of station of his personal staff."—*A. R., 71, 1908.*

372. "To entitle an officer to mileage, the order for travel must be issued previously to commencement of the journey, except when the urgency of the duty prevents the obtaining of previous orders, in which case the travel must be confirmed in orders. Both directory and confirmatory orders will state the specific duty en-

joined, recite that the travel is necessary in the military service, and direct the officer to return to his station upon completion of the duty assigned, if such return is contemplated. Confirmatory orders should recite the authority, oral or otherwise, under which the travel was performed, or state that the urgency was such as to prevent the obtaining of orders in advance."—*A. R., 1305, 1908.*

373. If journey "was not performed under orders and it does not appear that there was any urgent public duty which compelled the travel previous to obtaining authority therefor, the mere approval of the journey by the Secretary of War" does not entitle to mileage.—*Comp., June 12, 1905, P. M. G. O., 12000. (Case Capt. Andrus, 8th Infantry.)*

374. "A commanding general not having authority to waive a regulation, his approval of travel not performed in accordance therewith can not have the effect of waiving it." Regulations can be waived by the Secretary of War and on his approval mileage could be paid.—*9 Comp., 412, Feb. 13, 1903.*

375. "Orders will not prescribe lines of travel except when necessary, and then the reasons will be set forth in the order."—*A. R., 1307, 1908.*

376. "Orders to an officer involving travel on duty, as for the inspection or payment of troops, etc., will designate the troops and posts to be visited and the order in which he will visit them."—*A. R., 805, 1908.*

377. An order is only effective so long as travel is performed thereunder, and immediately upon the issuance by competent authority of another order the officer's status under the first order ceases and he comes under the provisions of the second order.—*J. A. G., Sept. 12, 1903, P. M. G. O., 39515.*

378. A subpœna to appear before a court-martial, retiring board, etc., is not a competent order within the meaning of the mileage laws and regulations, and payment of mileage for travel made in compliance therewith is not authorized.—*P. M. G., Feb. 25, 1904.*

379. Officers of the Army are not regarded as entitled to mileage for journeys performed under orders from the governor or the adjutant-general of a State.—*A. G., Sept. 12, 1892; P. M. G. O., 1649, 1892.*

380. Any companies of Philippine Scouts ordered to assist the constabulary in the maintenance of order may be placed under the command of the chief or assistant chiefs of the constabulary.—*Act Jan. 30, 1903, 32 Stat., 783.*

Orders directing travel without troops will be issued by the chief of constabulary, or by an assistant chief for travel within his district, and will be accepted by officers of the Pay Department as if issued by the commanding general of a division or department. It should be shown affirmatively in such orders that the travel is directed with a view to the maintenance of public order and that the officer has been duly placed under the orders of the constabulary officer issuing the order.—*G. O., 99, 1904.*

MILITARY ACADEMY.

381. "The Superintendent of the Military Academy shall have the pay of a colonel, and the commandant of cadets shall have the pay of a lieutenant-colonel."—*R. S., 1334.*

382. For pay of adjutant, who shall not be above the rank of captain, $600 in addition to pay of his grade.—*Act May 28, 1908, 35 Stat., 431; G. O., 100, 1908.*

383. "Each of the professors of the Military Academy whose service at the academy exceeds ten years shall have the pay and allowances of colonel, and all other professors the pay and allowances of lieutenant-colonel."—*R. S., 1336.*

Professor of ordnance and science of gunnery (lieutenant-colonel), position to be filled by the detail of an officer of the Army, who, while so serving, shall have the title and status of other professors.—*Act Mar. 2, 1907, G. O., 68, 1907.*

384. The provision contained in the act of June 28, 1906 (34 Stat., 521; G. O., 126, 1906), "that the Secretary of War may detail an officer of the Medical Corps to the Military Academy as professor of military hygiene," carries with it no increase of pay unless an appropriation is made for the purpose.—*Comp., Oct. 11, 1906, P. M. G. O., 57497.* (*Case Major Gandy.*)

385. "The instructor of ordnance and science of gunnery and of practical engineering shall have the pay and allowances of major."—*R. S., 1336.*

386. "The Secretary of War shall assign an officer as associate professor of modern languages, who, while so serving, shall receive the pay and allowances of a major."—*Act Mar. 3, 1903, 32 Stat., 1012.*

"The associate professor of mathematics shall have the pay and allowances of a major."—*Act Mar. 3, 1905, 33 Stat., 850; G. O., 50, 1905.*

387. "Each assistant professor and each senior assistant instructor of cavalry, artillery, and infantry tactics shall receive the pay of a captain."—*R. S., 1337.*

388. The chaplain at the Military Academy shall be a clergyman appointed by the President for terms of four years, and while so serving shall have the pay and allowances of a captain mounted.—*Act Feb. 18, 1896, 29 Stat., 8; G. O., 15, 1896.*

NOTE.—He is entitled to the ten per cent increase for length of service.

389. "The master of the sword shall have the relative rank and shall be entitled to the pay, allowances, and emoluments of a captain mounted."—*Act Mar. 3, 1905, 33 Stat., 850; G. O., 50, 1905.*

The master of the sword, not being a commissioned officer, is not entitled to commutation of quarters.—*Comp., Apr. 22, 1907, P. M. G. O., 60398.*

390. "The teacher of music shall receive the pay of a second lieutenant not mounted and shall be entitled to the same benefits in respect to pay, emoluments, and retirement arising from longevity, reenlistment, and length of service as are or may hereafter become applicable to other officers of the Army."—*Act Mar. 3, 1905, 33 Stat., 853; G. O., 50, 1905.*

391. "For pay of treasurer and quartermaster and commissary of cadets, in addition to pay as captain, $600."—*Act May 28, 1908, 35 Stat., 431; G. O., 100, 1908.*

392. "For pay of one line officer on duty in the Quartermaster's Department in addition to pay as first lieutenant mounted, four hundred dollars."—*Act June 6, 1900, 31, Stat., 646.*

393. "Leave of absence may be granted by the Superintendent" of the Military Academy, "under regulations prescribed by the Secretary of War, to the professors, assistant professors, instructors, and other officers of the academy for the entire period of the suspension of the ordinary academic studies, without deduction from pay or allowances."—*R. S., 1330. See A. R., 1297, 1908.*

The above does not apply to the Superintendent of the Academy, who is subject to the provisions of Revised Statutes 1265.—*Cir. 10, A. G. O., 1890.*

394. Enlisted men entitled to "extra pay" from the Military Academy appropriations, where the amount appropriated covers employment for 365 days in a year, are entitled to the extra pay for Sundays, holidays, or authorized absence from duty. Where the amount appropriated is for a year less Sundays, or for payment "When employed," the extra pay can only be paid for each day of actual duty.—*Auditor, Apr. 27, 1907, P. M. G. O., 61443.*

CADETS.

395. "Payment on pay rolls and final accounts will be made to the cadets at the Military Academy by a paymaster, who will turn over the net amount of the rolls and accounts to the treasurer of the academy."—*A. R., 1332, 1908.*

"The pay of cadets at the Military Academy shall hereafter be $600 a year."—*Act May 11, 1908, 35 Stat., 108; G. O., 80, 1908.*

396. A cadet, after passing the required entrance examination, is entitled to pay from date of entering upon duty as cadet, which is regarded as equivalent to acceptance, provided that prior to his first payment he has taken the oath of office.—*Vol. 3, Digest 2d Comp., 884, Sept. 3, 1891.*

397. A cadet discharged and, after an interval, reappointed to take effect at the date of discharge, is only entitled to pay from date of reappointment, and after retaking the oath.—*Comp., May 5, 1900, Cir. 234, P. M. G. O.*

398. A cadet suspended and off duty is not entitled to pay during suspension.—*Vol. 4, Digest 2d Comp., 208, 229, Jan. 8, 1894.*

399. Cadets upon being discharged from the service are not entitled to mileage, but to actual expenses to their homes, payable by the quartermaster of the academy.—*Vol. 2, Digest 2d Comp., 1173, Feb. 25, 1876. See A. R., 1333, 1908.*

400. Cadets are not entitled to mileage for travel performed on duty under competent orders.—*Op. Judge-Advocate-General, Apr. 12, 1909; P. M. G. O., 74901.*

401. "Leaves of absence for three months, from date of graduation, will be allowed to graduates of the Military Academy. Such leaves will not be counted against them in subsequent applications for leave, but can not be postponed to another time. A graduate who is ordered on temporary duty at the Military Academy while on graduation leave will revert to leave status on completion of the duty and will be permitted to complete a period of three months on graduation leave exclusive of the time spent on such duty."—*A. R., 53, 1908.*

402. Every cadet who may hereafter be commissioned a second lieutenant shall be allowed full pay as second lieutenant from the date of his graduation to the date of his acceptance of and qualification under his commission and during his graduation leave.—*Act Dec. 20, 1886, 24 Stat., 351; G. O., 5, 1887.*

But "appointment to a lieutenancy being tendered a cadet, acceptance is necessary to constitute him an officer and it is necessary for him to take an oath of office before he becomes entitled to pay as an officer." (*Vol. 3, Digest 2d Comp., 858, Oct 24, 1885.*) Therefore a graduated cadet who is discharged before accepting his commission is only entitled to the pay of a cadet to date of discharge.—*See P. M. G. O., 51559. See A. R., 1334, 1908.*

MILITIA.

403. "Whenever any officer or enlisted man of the organized militia shall upon the recommendation of the governor of any State, Territory, or the commanding general of the District of Columbia militia, and when authorized by the President, attend and pursue a regular course of study at any military school or college of the United States, such officer or enlisted man shall receive from the annual appropriation for the support of the Army, the same travel allowances and quarters or commutation of quarters to which an officer or enlisted man of the Regular Army would be entitled for attending such school or college under orders from proper military authority; such officer shall also receive commutation and subsistence at the rate of one dollar per day and each enlisted man such subsistence as is furnished to an enlisted man of the Regular Army while in actual attendance upon a course of instruction."—*Sec. 16, Act Jan. 21, 1903, amended by act May 27, 1908, 35 Stat., 402; G. O., 99, 1908.*

404. Upon reporting at the school the militia student officer may be paid his mileage as would an officer of the Regular Army.—*J. A. G., Dec. 6, 1905, P. M. G. O.; 53771.*

The commutation of subsistence is payable by the Pay Department from appropriation "Pay of the Army."—*Sec. War, Nov. 10, 1904, P. M. G. O., 47714.*

Quarters in kind can not be furnished militia officers.—*G. O., 124, 1905.*

The promotion of a militia student officer takes effect on the date of his acceptance of the commission in the higher grade, within the meaning of determining the rate of his commutation of quarters.—*Secretary of War, Jan. 19, 1910, P. M. G. O., 80420.*

405. "A militia officer attending school is not entitled to the allowances for which the statute makes provision while he is absent on account of either ordinary or sick leave."—*14 Comp., 641, Mar. 30, 1908.*

"The attendance will be certified to by the commanding officer. If the officer attends all sessions of the school during each month certificate will cover the entire month. The inclusive dates of all absences will be stated in certificate. The certificates will be filed with accounts for commutation of quarters and subsistence. The first account will also be accompanied by a copy of the authority under which the officer reported at the school."—*Cir., 29, W. D., 1908.*

See paragraph 226, Regulations of the War Department Governing the Organized Militia, amended by G. O., 75, W. D., 1908.

406. Under the decision of the Comptroller of January 9, 1905 (paragraph 420, Manual), if attending military schools under section 16, a captain and assistant surgeon is entitled to the commutation of quarters of a captain.—*P. M. G.*

407. A militia student officer authorized by department commander to take a reexamination after close of regular school term is entitled to commutation of quarters and subsistence during the period required for such reexamination. Copy of the authority should be filed with the voucher.—*P. M. G., Apr. 24, 1906, 55901.*

408. "A militia officer having successfully completed the prescribed course for a term shall be ordered to his home, and his commutation of quarters and allowance for subsistence shall cease until the beginning of the next term, when he will again be ordered to the same post and will thus continue until the entire course is completed."—*G. O., 124, 1905.*

ENCAMPMENTS.

409. That the Secretary of War is authorized to provide for participation by any part of the organized militia of any State, Territory, or the District of Columbia, on the request of the governor of a State or Territory, or the commanding general of the militia of the District of Columbia, in the encampments, maneuvers, and field instruction of any part of the Regular Army, at or near any military post or camp or lake or sea-coast defenses of the United States. In such case the organized militia so participating shall receive the same pay, subsistence, and transportation as is provided by law for the officers and men of the Regular Army, and no part of the sums appropriated for the support of the Regular Army shall be used to pay any part of the expenses of the organized militia of any State or Territory or the District of Columbia, while engaged in joint encampments, maneuvers, and field instruction of the Regular Army and militia.—*Extract of sec. 15, act Jan. 21, 1903, amended by act Apr. 21, 1910; G. O., 78, W. D., 1910.*

NOTE.—When participating as above, the militia is paid by army paymasters on rolls furnished by the Pay Department, Form 32.

410. When participating in maneuvers under section 15, the militia "may, after being duly mustered by an officer of the Regular Army, be paid at any time after such muster for the period from the date of leaving the home rendezvous to date of return thereto as determined in advance, both dates inclusive, and such payment, if otherwise correct, shall pass to the credit of the paymaster making the same."—*Act June 12, 1906, 34 Stat., 249; G. O., 115, 1906.*

411. A member of the organized militia participating in the joint maneuvers with the Regular Army, upon the invitation of the Secretary of War, who was not duly mustered by an officer of the Regular Army, as required by the act of June 12, 1906, is not entitled to pay for his services, notwithstanding that he was on duty under orders of proper state authorities.—*15 Comp., 414, Jan. 12, 1909. (Case Captain Palmer, 7th New York.)*

412. The organization of the militia "shall be the same as that which is now or may hereafter be prescribed for the Regular and Volunteer Armies of the United States

within seven years from the date of the approval of this act."—*Sec. 3, act Jan. 21, 1903, amended by joint res. Jan. 16, 1908.*

Until January 21, 1910, only such officers as are provided for in the militia laws of the State are entitled to pay when participating in an encampment.—*P. M. G., July 2, 1906, 56448-13.*

413. An officer of militia below the grade of major, required to be mounted during period of encampment, is entitled to additional pay under same regulations as are army officers.—*15 Comp., 15, Aug. 13, 1908.*

414. Members of militia "can not be considered as participating in encampment prior to date of leaving the home rendezvous, or subsequent to the date that is determined in advance as the date of return thereto," and men detained in field hospital at maneuver camp by sickness contracted in line of duty while attending encampment are not entitled to pay beyond said period.—*Comp., May 25, 1907, P. M. G. O., 56448-173. (Case S. Dak. Militia.)*

415. Officers and enlisted men of militia engaged in service under section 14 or 15, militia act, are entitled to be paid for the actual number of days (inclusive of the 31st) at the same rates of pay as officers and enlisted men of corresponding grades of the Regular Army.—*10 Comp., 392, Oct. 30, 1903; 15 Comp., 122, Sept. 5, 1908.*

416. Signatures on rolls in receipt for pay must be the genuine signatures of the soldiers. If officers or men were ordered to camp in advance of period of encampment or held there subsequent thereto, the authority in each instance must accompany the roll.—*Comp., Oct. 14, 1903, P. M. G. O., 37274.*

417. Members of the militia are entitled to pay only while on duty and not while on leave, during the period of encampment of the militia of which they are members.—*Sec. War, Aug. 25, 1905, Cir. W. D., June 25, 1906.*

418. Line officers of militia belonging to organizations not attending maneuvers may be assigned to duty to fill vacancies in lower grades in companies of militia of the State to which they belong and attending maneuvers and draw pay for such temporary rank.—*10 Comp., 360, Oct. 19, 1903.*

The above applies also to staff officers.—*P. M. G., Aug. 10, 1906, 56448-72.*

419. In computing the pay of officers and enlisted men of the organized militia any previous service by them in the regular or volunteer forces of the United States should not be taken into account.—*10 Comp., 18, July 7, 1903.*

Neither are they entitled to longevity pay for service in the militia.—*J. A. G., Oct. 5, 1904, P. M. G. O., 46479.*

420. An officer of the organized militia lawfully holding the rank and grade of captain and assistant surgeon is entitled to the pay of captain while participating in encampment with Regular Army.—*11 Comp., 345, Jan. 9, 1905. (Case Dr. Martindale, Iowa National Guard.)*

421. A militia officer does not "hold office" within the meaning of the act of July 31, 1894 (28 Stat., 205), and is entitled to pay during encampment, even though he holds a Government position with salary of more than $2,500 per annum.—*Comp., Oct. 27, 1904, P. M. G. O., 47926. (Case Col. McClintock, postmaster, Phoenix, Ariz.)*

A retired officer commissioned as an officer of militia may, under above decision, receive his retired pay and the pay of his rank in the militia while participating in an encampment.—*P. M. G., June 13, 1906, 47090.*

422. There is no provision of law for payment of mileage to officers of the organized militia who participate in Regular Army encampments.—*Comp., Sept. 30, 1903, P. M. G. O., 37274; also 11 Comp., 545, Mar. 21, 1905, and Comp., June 24, 1908.*

NURSE CORPS.

423. The nurse corps (female) shall consist of one superintendent, at $1,800 per annum, and as many chief nurses, nurses, and reserve nurses as are needed, payment to be made by the Pay Department.

Reserve nurses may be assigned to active duty when the emergency of the service demands, but shall receive no compensation except when on such duty.—*Act Feb. 2, 1901, 31 Stat., 753; G. O., 9, 1901.*

424. Members of the Nurse Corps (female) shall hereafter be paid $50 per month for the first period of three years' service; $55 per month for the second period of three years' service; $60 per month for the third period of three years' service, and $65 per month after nine years' service in said Nurse Corps. All female nurses shall hereafter be entitled, in addition to the rates of pay as provided, to $10 per month when serving beyond the limits of the States comprising the Union and the Territories of the United States contiguous thereto (excepting Porto Rico and Hawaii). When serving as chief nurses their pay may be increased by authority of the Secretary of War, such increase not to exceed $30 per month.—*Act Mar. 23, 1910; G. O., 54, Apr. 6, 1910.*

Service in the Army Nurse Corps prior to March 23, 1910, as well as subsequent thereto, is to be counted in determining the rate of pay an army nurse receives from and after March 23, 1910.—*Comp., Apr. 28, 1910, P. M. G. O., 82272.*

NOTE.—There are no allowances payable by the Pay Department.

425. The pay of chief nurses at general hospitals, at base hospitals, and on hospital ships will be their pay as nurses plus $30 a month. The pay of other chief nurses will ordinarily be their pay as nurses plus $20 a month; but in cases where special skill and capability are required the Surgeon-General in his discretion may increase the additional amount to not more than $30 a month.

(*a*) The additional pay provided for chief nurses as above can be allowed to them only when they are actually serving as such. When on leave of absence or en route between stations they can draw only their pay as nurses.—*G. O., 106, W. D., 1910.*

The increased pay authorized by law for chief nurses is given them for their service as such in fact, and not because they are appointed as chief nurses. When not actually serving at hospitals at which there are other nurses of whom they presumably are at the head, they only get the pay provided for all nurses.—*Comp., May 7, 1910, P. M. G. O., 82676. (Navy Department case.)*

426. Nurses, including chief nurses, will be paid monthly on pay rolls prepared and certified by the commanding officer of the hospital or sanitary formation to which they are attached for duty. Blank forms for the purpose will be furnished by the Pay Department. The instructions thereon must be carefully observed.

(*c*) All payments to nurses must be noted on their letters of appointment.—*G. O., 106, W. D., 1910.*

NOTE.—The notation of payment will be made on the appointment by the surgeon under whom the nurse is serving at time of payment.

427. Members of the Nurse Corps may be granted leaves of absence for thirty days, with pay, for each calendar year.—*Act Feb. 2, 1901, 31 Stat., 753; G. O., 9, 1901.*

All female nurses shall hereafter be entitled to cumulative leave of absence with pay at the rate of thirty days for each calendar year of service in the Nurse Corps.—*Act Mar. 23, 1910; G. O., 54, W. D., Apr. 6, 1910.*

Nurses will not be granted extra leave of absence with pay because of illness.—*Manual for the Medical Department; G. O., 141, W. D., 1907.*

428. Reserve nurses will be allowed leave with pay at the rate of two and one-half days for each calendar month of active duty and not exceeding thirty days during any calendar year.—*Cir. 12, A. G. O., 1901.*

429. "When a nurse is under orders to leave her station, or is granted a leave of absence, the officer in charge of the hospital will indorse on her appointment the date of her departure, with date and source of order, date of last payment, and name of paymaster by whom paid. The date of return to duty will also be indorsed thereon."—*G. O., 54, W. D., 1903.*

430. *Discharged* nurses will be paid on pay rolls certified by the commanding officer of the hospital or sanitary formation to which they were attached at the time of discharge.

The pay accounts of nurses *ordered home for discharge* will be prepared in the office of the Surgeon-General.—*G. O., 106, W. D., 1910.*

PAYMASTER-GENERAL.

431. "The Paymaster-General shall perform the duties of his office under the direction of the President."—*R. S., 1186.*

432. The Paymaster-General is charged with the financial and internal administrative duties of his department; the distribution of funds to paymasters, guarding against any excess of funds in paymasters' hands and unnecessary accumulation thereof in Government depositories; the examination of accounts of all paymasters; the determination of distances, deductions, and routes for payment of mileage, and the preparation of the official tables of distances; the recording in detail of all allotments of monthly pay made by soldiers for the benefit of their families; and of all deposits made by enlisted men and repaid to them when they are discharged or retired.—*P. M. G.*

433. "All the accounts of individual paymasters shall be analyzed under the several heads of the appropriation and recorded in detail by the Paymaster-General of the Army before said accounts are forwarded to the Treasury Department for final audit."—*Act Mar. 2, 1905, 33 Stat., 832; G. O., 40, 1905.*

"The time for examination of monthly accounts * * * after the date of actual receipt and before transmitting the same to the Auditor is hereby extended from twenty to sixty days."—*Act Mar. 2, 1901, 31 Stat., 910; G. O., 26, 1901; amending sec. 12, act July 31, 1894, 28 Stat., 209; G. O., 36, 1894. See A. R., 659, 1908.*

434. "Chiefs of bureaus may grant leaves for one month to officers of their respective corps serving under their immediate direction, or extend to that period those already granted to such officers."—*A. R., 52, 1908.*

435. "Efficiency reports will be made on June 30 of each year and forwarded to The Adjutant-General of the Army through intermediate commanders, who will indorse thereon such remarks as may be proper in each case:

* * * * * * *

2. "By the chief of each staff department or corps and each staff bureau respecting each officer of his department, corps, or bureau not otherwise reported on."—*A. R., 839, 1908, as amended by G. O., 84, 1910.*

436. "In preparing efficiency reports, reporting officers will exercise the greatest care to set forth all facts concerning each officer and his record which may aid the Department in forming a true estimate of standing, ability, and special fitness for any military duties."—*A. R., 842, 1908.*

437. "Chiefs of staff corps and departments will note the correctness of the efficiency reports received and will add any data known to them which will contribute to the completeness of the record in each case. All efficiency reports will be transmitted to the Secretary of War as soon as practicable after their receipt, verification, and completion."—*A. R., 843, 1908.*

PAYMASTERS.

438. "The paymasters and additional paymasters shall pay the regular troops, and shall pay all other troops in the service of the United States, when required to do so by order of the President."—*R. S., 1188.*

439. "Every disbursing officer, in opening his first account and before issuing any checks, will furnish the depositary on whom the checks are to be drawn with his official signature, duly verified by some officer whose signature is known to the depositary."—*A. R., 598, 1908.*

440. Paymasters in the United States other than those mentioned in paragraph 455, Manual, will, on December 31st of each year, deposit all unexpended balances except those of the current fiscal year.—*G. O., 73, W. D., 1903, amended by Sec. Treas. Jan. 9, 1904, P. M. G. O., 42094.*

441. A line officer detailed as paymaster will sign as captain, paymaster.—*G. O., 24, W. D., 1903.*

442. Officers serving abroad and acting as paymasters should be designated as "special disbursing agents" under the provisions of section 3614, Revised Statutes. They should charge themselves with the full amount of funds and take credit for any loss in effecting exchange, or charge themselves with the profit resulting from such exchange, stating all particulars as to the rate at the time it was effected. The profit or loss should be credited or charged to "Pay of the Army."—*Comp., Nov. 16, 1904, Cir. 51, W. D., 1904; 11 Comp., 430, Feb. 5, 1905; Annual appropriation act.*

443. "No officer or clerk of a disbursing officer shall be interested in the purchase of any soldier's certificate of pay due or any other claim against the United States."—*A. R., 595, 1908.*

NOTE.—But when an officer purchases final statements as an accommodation to the soldier, and not himself profiting thereby, payment will be admitted on the officer's certificate to the facts.

444. Wherever an officer has found it necessary to advance his private funds in order to properly perform his duty, such an advance is not regarded as voluntary or unauthorized, creating no liability on the part of the Government; but is an advancement rendered necessary by the exigencies of the situation for the existence of which the Government is responsible, and for which the officer is entitled to reimbursement.—*8 Comp., 46, July 17, 1901.*

445. "If any disbursing officer shall bet at cards or any game of hazard, his commanding officer will suspend his functions, require him to turn over all public funds in his keeping, and will immediately report the case to the proper bureau of the War Department. He will also report the case to the department commander, who will at once convene a court-martial for the trial of the officer.—*A. R., 597, 1908.*

446. Quartermasters' supplies on change of station: Typewriters and property which a paymaster does not desire to take with him to his new station will be turned in to the nearest quartermaster and same credited on his memorandum receipt. Property that a paymaster desires to take with him to new station, such as dating stamps, seals, etc., will be duly invoiced by the quartermaster's department to the nearest quartermaster to new station; and the paymaster will give a new memorandum receipt and the old one will be canceled.—*See Cir. 51, W. D., 1905.*

447. An officer ordered to the Philippine Islands, Honolulu, or Cuba will immediately apply to the Quartermaster-General for transportation on the transport on which he is to sail.—*G. O., 196, 1907.*

448. When a paymaster is ordered to turn over his funds and close his accounts, he need turn over his actual money balance only. On resuming duty he will again take up the amount of the suspensions. When ordered to rebond he will turn over his actual money balance, but on resuming duty he will not take up on his new

account-current the amount of his suspensions under his old bond, against which they will remain charged until removed.—*Cir. 86, P. M. G. O., May 18, 1872.*

449. A paymaster need not close his accounts if taking advantage of a leave of absence of less than ten days, or if changing station within the department where he is serving.—*P. M. G.*

450. "When an officer ceases to act as a disbursing officer, or for any reason closes his accounts, he will prepare a closing statement of his money accounts, from date of last inspection to and including the closing of his accounts, with a separate list of checks outstanding for each depositary. If he is under the command of a division or department commander, or his accounts are assigned for inspection to the division or department inspector, he will forward the statement and list of checks to division or department headquarters, through military channels, for the usual action, including inspection if practicable. If disbursing under the direction of the Secretary of War without such assignment, he will forward his papers directly to the Adjutant-General of the Army, who will transmit them to the Inspector-General of the Army."—*A. R., 910, 1908.*

451. "When a paymaster shall be ordered to be retired, discharged, or mustered out of the service of the United States, and is relieved from duty, he will at once close his accounts and transmit the same to this office without delay, accompanied by a statement of outstanding checks and the number of the last check drawn by him on each depository where he had funds to his credit. He will, at the same time, turn over his balances and unused checks and check books to a paymaster, retaining only the stubs of checks issued by him."—*Cir. 249, P. M. G. O., Sept. 27, 1900.*

NOTE.—The receipts obtained for unused checks and check books will be forwarded to the office originally supplying the checks.

CHIEFS.

452. The department staff will include a chief paymaster, who will make a portion of the payments in the command.—*A. R., 195, 1908.*

Mileage payments will be made by the chief paymaster of the department.—*Cir., 266, P. M. G. O., May 12, 1902.*

453. "The chief paymaster of a command, under the direction of its commander, will have control of all paymasters therein, and be responsible for the payment of the troops of the command."—*A. R., 1273, 1908.*

454. Estimates for funds will be prepared by chief paymasters and mailed to reach the Paymaster-General's Office not later than the 10th of each month. Chief paymasters will be held responsible for any unnecessary accumulation of funds, either in depositories or in the hands of paymasters under their control.—*P. M. G.*

455. Chief paymasters and the post paymaster at Washington may withhold until appropriation lapses such balances of the two preceding fiscal years as may be necessary to meet outstanding liabilities.—*G. O., 73, W. D., 1903, amended by Sec. Treas., Apr. 17, 1907, P. M. G. O., 42094.*

Authority for action of Secretary of Treasury contained in section 3691, of the Revised Statutes.

456. "Chief paymasters will examine the books and accounts of paymasters serving under them at such times as in their opinion may be necessary, and at least once in four months, at a time as nearly midway between the inspections made by the regular inspectors-general of the Army as possible. Report will be made direct to the Paymaster-General upon blank forms prepared in this office, showing the balance on hand at time of the examination and its disposition; whether cash and check books are kept in compliance with orders; if deposit and weekly statement books are kept up to date; whether all cash left over from field payments and received from miscellaneous sources is promptly deposited; whether vouchers are properly filled in and briefed, and whether the requirements of paragraphs 1276, 1277 and

1278, Army Regulations, 1908, have been strictly complied with. Chief paymasters will make reports of their own accounts."—*Cir. 274, P. M. G. O., Oct. 27, 1904.*

457. Chief paymasters are prohibited from calling for copies of regular reports and returns at stated times additional to those required by regulations.—*Cir. 58, W. D., 1905.*

458. Chief paymasters who forward communications from their subordinates to the Paymaster-General should indorse on them their remarks or opinion, without letters of transmittal; but they are enjoined to forward no communication inquiring for information, or for an expression of opinion upon matters of official business where their own opinion or action is competent to govern in the case.—*P. M. G., Nov. 7, 1863.*

459. Chief paymasters will, upon their monthly reports, which should be forwarded to the Paymaster-General as promptly as practicable after the first of every month, show the following data with reference to each officer borne thereon: The station of the officer at date of report; his duties during the month just past; date of commencement of absence from his proper station; whether on duty or on leave; the nature of such absence, with the authority therefor; date of rejoining station, and date of entry upon or relief from any duty. In case of payments to troops, the reports should specify the posts paid, with dates of payment and upon what muster.—*Cir. 141, P. M. G. O., May 7, 1890.*

In addition to the above data, the following will be included in the report: (1) In cases of payments by checks or by currency sent by express, the fact to be so noted in column of remarks; (2) special service (whether involving absence from station or not) on boards of survey, courts-martial, retiring or examining boards, etc., noting dates employed and authority therefor.—*P. M. G., Mar. 25, 1893, 713 of 1893.*

460. "Efficiency reports will be made on June 30 of each year and forwarded to The Adjutant-General of the Army, through intermediate commanders, who will indorse thereon such remarks as may be proper in each case:

* * * * * * *

3. By the head of each staff department or corps at the headquarters of a territorial division or department respecting each officer attached to his office or serving under his immediate direction."—*A. R., 839, 1908, as amended by G. O., 84, 1910.*

NOTE—The above applies to chief paymasters, who should report on each paymaster serving under his direction. *See also* paragraph 436 Manual.

REPORTS.

461. "An officer of a staff corps or department, or an officer serving therein by detail, will report to The Adjutant-General of the Army and to the head of his corps or department on the last day of every month, giving his address, a statement of the duties on which he has been employed during the month, the date of his assignment thereto, and the authority by which so assigned."—*A. R., 836, 1908.*

462. "All officers absent from their regiments, corps, or commands will at the end of each month make report by letter to The Adjutant-General of the Army and to the headquarters of their regiment, corps, or command, giving their address; if on duty, the date of commencement of same, nature thereof, and by what authority, and if not on duty, date of commencement of and authority for absence; and any officer so absent who may incur any sickness or injury will include in his report for the month in which it occurred a statement of the fact, giving the nature and cause of such sickness or injury."—*A. R., 834, 1908.*

463. "An officer granted leave of absence for more than ten days will, upon taking advantage thereof, report to his post and regimental or corps commander and to The Adjutant-General of the Army the date of his departure and his new address, and thereafter he will immediately report any change in his address and the date of return to duty to the same officers. Verbal permits for less than twenty-four hours are not counted as leaves of absence, but every other absence, of whatever duration, with date of departure and return, will be noted on the rolls and returns."—*A. R., 64, 1908.*

464. Each change of address, when a paymaster is on leave of absence or on detached service, will at once be reported to the Paymaster-General.—*Cir. 156, P. M. G. O., Jan. 28, 1893.*

465. Each officer of the Pay Department, when ordered to a new station for permanent duty, or to temporary duty at another station, will report at once by letter to the Paymaster-General, (a) on departure from the old station the time of departure, (b) on arrival at the new station the time of arrival.—*P. M. G.*

466. "When any officer arrives at Washington, D. C., or at headquarters of a territorial division or department, he will report at the office of The Adjutant-General, and will there record his name, residence in the city, and the authority by which he is absent from his station."—*A. R., 832, 1908.*

467. "An individual service report will be made on June 30 of each year by each officer of the Army, except general officers and the chiefs of the Staff Corps, departments, or bureaus of the War Department. The report will be forwarded to The Adjutant-General of the Army through intermediate commanders, who will verify as far as practicable from official records under their charge all statements made under the heading 'Succinct account of services.'"—*A. R., 838, 1908.*

468. "Hereafter all requests and recommendations, either written or verbal, received at the War Department from or on behalf of army officers, of whatever nature—other than those received through regular military channels—shall be filed with or noted on their records. Officers who do not desire such notations on their records should take such action as may be necessary to prevent such requests or recommendations being made."—*Executive Order, Mar. 3, 1909, G. O., 38, 1909.*

469. At the close of business on each Saturday paymasters will render to the Paymaster-General, through the office of the chief paymaster, a statement of funds on hand, showing where they are deposited. Funds reported on the statement as in transit will be fully described.

Weekly statements will be rendered from any place an officer may be on Saturday and said place will be stated. When cash is in hand at the end of the week the reasons for it will be stated in full; e. g., "Cash in hand too late for deposit;" "Cash in transit by Q. M. D.;" "Cash in hand for field payments."

Officers on leave of absence and not responsible for funds need not render weekly statements.—*Cir. 176, P. M. G. O., June 11, 1898, hereby amended.*

PAYMASTERS' CLERKS.

470. Paymasters are authorized by and with the approbation of the Secretary of War to employ citizens as clerks.—*R. S., 1190.*

Paymaster's clerks are appointed by the Secretary of War upon the recommendation of the Paymaster-General.

Personal clerks to detailed paymasters will be selected from the clerks on the unassigned list who are available for such details, the paymaster being privileged to suggest his preference before the assignment is made.

471. A clerk whose acceptance of an appointment was evidenced by his entrance on duty is entitled to pay from that date, although oath was not taken until a later date; but the voucher should show the manner of acceptance.—*Comp., Feb. 20, 1900, P. M. G. O., 13259 (case Fred Barnes); 4 Comp., 496, Mar. 9, 1898.*

472. When a clerk is assigned to duty with a paymaster and proves unsatisfactory, the officer may apply to have another assigned in his place; or if the clerk finds his relations unsatisfactory he may apply, through the paymaster, to the Paymaster-General for a different assignment. In either case the reason must be stated.—*Cir. 240, P. M. G. O., June 30, 1900.*

The paymaster should report to the Paymaster-General after three months whether clerk is satisfactory or not.—*P. M. G., Jan. 3, 1903, 27420.*

473. "Hereafter the pay of army paymasters' clerks who have served as such over fifteen years shall be $1,800 per annum;" the pay of those who have served as such over ten years shall be $1,600; the pay of those who have served as such over five years shall be $1,500, and the pay of other army paymasters' clerks shall be $1,400 per annum.—*Act May 26, 1900, 31 Stat., 209; G. O., 76, 1900.*

474. Paymasters' clerks are entitled to 10 per cent increase for foreign service on and after July 1, 1907.—*Act Mar. 2, 1907, 34 Stat., 1164; 14 Comp., 198, Oct. 9, 1907.*

475. The pay accounts of a paymaster's clerk, will, as a rule, be paid by the paymaster with whom he is serving. If payment is made by another paymaster, the account must be approved by the paymaster with whom he is serving.—*P. M. G.*

476. Paymasters' clerks are authorized to draw pay on the 15th and last days of each month.—*Sec. War, Jan. 9, 1905, P. M. G. O., 43129.*

477. The attention of paymasters and paymasters' clerks is called to the fact that there is no authority in law or army regulations for a paymaster's clerk to assign, transfer, or in any manner dispose of his pay accounts other than to receive payment in person from the paymaster with whom he is serving, or when on, or about to depart for, foreign service, to deposit in this office for payment when due such accounts as he may desire to leave for the support of his family while so absent.—*Cir. 269, P. M. G. O., May 16, 1903.*

478. Suspensions against paymasters' clerks, made either by the Paymaster-General's office or the Auditor for the War Department, if not promptly replied to and explanations furnished, will be placed on the stoppage circular and the amount deducted from their pay.—*P. M. G., July 15, 1902.*

479. A paymaster's clerk is not entitled to count service as a clerk, Pay Department at Large, in computing longevity pay.—*Comp., May 25, 1905, P. M. G. O., 5363.* (*Case J. Brixen.*)

480. "A paymaster's clerk is an officer in the military service within the meaning of the act of March 3, 1885 (23 Stat., 350), and is entitled to reimbursement for property lost or destroyed in the military service under circumstances therein stated."—*13 Comp., 654, Mar. 30, 1907.*

481. Leaves of absence of paymasters' clerks, whether granted by the chief paymasters or paymasters with whom they are serving as personal clerks will be reported to the Paymaster-General, giving the date of commencement and termination of such leaves.

When a paymaster is on leave of absence his personal clerk comes under the control of the chief paymaster, who should promptly furnish him with instructions.

482. Paymasters' clerks will not be allowed to be interested in any manner whatever, either directly or indirectly, in any account to be paid by the Pay Department; nor will they be permitted to undertake or assist in the collection of claims.—*Cir. 13, P. M. G. O., May 10, 1864.*

483. "The Secretary of War may hereafter authorize the assignment to duty in the office of the Paymaster-General, not to exceed five of the paymasters' clerks authorized by law."—*Act Mar. 2, 1905, 33 Stat., 833; G. O., 40, 1905.*

TRAVELING EXPENSES.

484. Paymasters' clerks shall be allowed, when traveling on duty, "four cents per mile, and in addition thereto, when transportation can not be furnished by the Quartermaster's Department, the cost of the same actually paid by them, exclusive of parlor-car or sleeping-car fare and transfers."—*Act Feb. 27, 1893, 27 Stat., 480; G. O., 20, 1893.*

Actual expenses only shall be paid for sea travel, but "travel in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States, and

between the United States and Alaska shall not be regarded as sea travel, and shall be paid for at the rates established by law for land travel."—*Act June 12, 1906, 34 Stat., 247; G. O., 115, 1906. See A. R., 740, 1908.*

485. The law allowing four cents per mile and actual cost of transportation exclusive of sleeping or parlor car fare, is construed as not excluding reimbursement for cost of stateroom or berth on commercial steamer when transportation or fare does not include same.—*2d Comp., Cir. 142, P. M. G. O., May 20, 1890.*

486. A paymasters' clerk is entitled to the four cents and reimbursement for actual transportation including subsistence "if it is impossible to secure transportation separate from subsistence."—*10 Comp., 331, Oct. 7, 1903.* (*Case Otto Gralund.*)

487. A paymasters' clerk who fails to avail himself of the transportation which the Government stands ready to furnish is only entitled to what it would have cost to have furnished such transportation.—*Comp., Nov. 30, 1904, P. M. G. O., 51814.* (*Case A. A. Padmore.*)

488. An order for a paymaster to change station or to perform journeys for the payment of troops will cover the legal traveling allowances of his authorized clerk.—*P. M. G., June 4, 1897, 3780. See also A..R., 742, 1908.*

489. The baggage to be packed, crated, and transported at public expense, including mess chests and personal baggage, upon change of station will not exceed 3,000 pounds for civilian employees of the classified service transferred for the good of the service.—*See A. R., 1144, 1908.*

490. An order to a paymaster to travel without funds on temporary duty, not requiring the services of a clerk, will not cover transportation for a clerk.—*Decision War Department.*

PAYMASTERS' MESSENGERS.

491. Paymasters' messengers are appointed under civil-service rules, but application for such should be made to the Paymaster-General. Pay begins from date of taking oath of office and entering upon duty.—*P. M. G.*

492. In case of emergency or pending certification of eligibles by the Civil Service Commission, a paymaster's messenger may be employed for a period not exceeding 30 days, authority therefor to be obtained from the Paymaster-General and report made through his office to the Secretary of War of name of employee and date of entrance on duty, also date of relief from duty.—*See Civil Service Rule VIII.*

NOTE.—An oath of office is not necessary.

493. A messenger's pay vouchers must be approved by the senior paymaster at the station where he is serving, and may be paid on the 15th and last day of each month.—*P. M. G., Nov. 21, 1907, 64742.*

494. PAY OF COMMISSIONED OFFICERS.

Grade.	Pay of grade. (Act May 11, 1908.)		Monthly pay. (R. S., 1262, 1263, Act May 11, 1908.)			
	Yearly.	Monthly.	After 5 years' service.	After 10 years' service.	After 15 years' service.	After 20 years' service.
Lieutenant general	$11,000.00	$916.67	.....	.....	.....	.....
Major general	8,000.00	666.66	.....	.....	.....	.....
Brigadier general	6,000.00	500.00	.....	.....	.....	.....
Colonel	4,000.00	333.33	$366.67	$400.00	$416.67	$416.67
Lieutenant colonel	3,500.00	291.67	320.83	350.00	375.00	375.00
Major	3,000.00	250.00	275.00	300.00	325.00	333.33
Captain	2,400.00	200.00	220.00	240.00	260.00	280.00
First lieutenant	2,000.00	166.67	183.33	200.00	216.67	233.33
Second lieutenant	1,700 00	141.67	155.83	170.00	184.17	198.33

495. "Officers will be paid monthly on accounts certified by themselves according to prescribed forms."—*A. R., 1275, 1908. See R. S., 1268.*

Memorandum or retained voucher will in all cases be prepared in the office of the paymaster.—*Cir. 279, P. M. G. O., Sept. 28, 1907.*

496. "An officer of the Army will be paid within the limits of his department, and, as far as practicable, by the same paymaster, unless he is on leave of absence or detached duty beyond the limits of his department, or shall have transferred or disposed of his accounts as provided in paragraphs 1277 and 1278, or has the authority of the Paymaster-General for payment elsewhere."—*A. R., 1276, 1908.*

497. "A person appointed to the Army, or receiving an appointment to a new office therein, is entitled to pay from date of acceptance only. If the appointment creates vacancies to be filled by promotion, the promoted officers are entitled to pay of the new grade from the date of acceptance of the appointee. In all other cases of promotion the officer is entitled to pay from date of the occurrence of the vacancy."—*A. R., 1279, 1908. See also Comp., June 22, 1907, P. M. G. O., 57827.* (*Case Gen. H. Clay Wood.*)

498. "An officer promoted by seniority is entitled to the pay of the higher grade from date of vacancy, whether such vacancy arises from death, resignation, promotion, removal, the creation of an additional office, or from any other cause."—*Comp., Jan. 18, 1899, 8 Ms., 85; 15 Comp., 159, Sept. 25, 1908.*

But if the promotion is not one to which the officer was required by law to be promoted by virtue of seniority, it is regarded as a new appointment, and the pay of the higher grade does not commence until he accepts the appointment.—*2d Comp., Sept. 17, 1894.*

499. A vacancy in an office does not arise until the officer having legal title to it ceases legally to hold it. As the law does not recognize fractional parts of a day in the matter of retirements, promotions, and appointments in the Army, a vacancy caused by an officer's retirement does not begin to run until the day following his retirement, and an officer promoted by seniority or receiving an original appointment to fill a vacancy caused by the retirement of an officer of higher grade is only entitled to the pay of the higher grade from and including the day succeeding the day the retirement of his predecessor became legally effective, excepting that an officer receiving an original appointment in the Army who accepts the same on a date later than the day succeeding the day the retirement of his predecessor became legally effective, is only entitled to pay from the date of such acceptance.—*Comp., Apr. 30, 1910, P. M. G. O., 82565.*

NOTE.—This decision applies equally when the vacancy is due to an officer's death, resignation, promotion, or removal from the service. The principle of the decision also applies to a *vacancy* caused by the relief of an officer from detail to duty which carries an increase of pay to the officer detailed to fill such vacancy.

500. "An officer of the Army appointed to a grade in the volunteers or militia in the service of the United States superior to that held by him in the Army will be entitled to the pay and emoluments of the grade to which appointed from date of acceptance of such appointment or from date of muster-in thereunder."—*A. R., 1280, 1908.*

501. An officer appointed during a recess of the Senate ceases to be such on the date of adjournment of the Senate without confirmation of the appointment, unless he has been placed beyond the reach of communication by military authority and continues to perform military duty in ignorance of such adjournment.—*Vol. 3, Digest 2d Comp., 915, 926, July 18, 1888.*

502. An officer appointed during a recess of Congress and the name withdrawn before confirmation is entitled to pay to date of qualification of successor, provided that said date did not extend beyond the end of the first succeeding session of Congress.—*Comp., Feb. 7, 1904, P. M. G. O., 48943.* (*Case Major Fowler.*)

503. If an officer or enlisted man is afflicted with mental disability that disqualifies him from signing his name, the law requires the appointment of a committee or guardian.—*Vol. 2, Digest 2d Comp., 1109, July 18, 1883.*

NOTE.—The papers appointing such guardian should be filed with the first voucher, and in future payments reference to such voucher, by number, should be made. If in an asylum, the superintendent's certificate that the officer was alive at the time payment was due should be filed with each voucher. The guardian should sign the name of the officer or man, followed by his own signature as guardian.

504. Letters of conservatorship issued by a court of one State do not operate in another State. The Government has the right to pay its obligations at any place in the United States. If payment is made in the State where guardianship papers were taken, the receipt of the guardian is a valid acquittance of the obligation; but if the creditor moves to another State and desires payment made direct to him it may properly done.—*J. A. G., Sept. 12, 1907, P. M. G. O., 60544.*

505. If an officer or enlisted man is afflicted with a mere physical inability to write and he causes his amanuensis to sign his name in his presence, such signature is regarded as a signing by claimant.—*Vol. 2, Digest 2d Comp., 1109, July 18, 1883.*

NOTE.—A physician's certificate as to the affliction should be filed with the first voucher. The signature of the amanuensis must be certified to by two witnesses.

506. If an officer fail in other than his physical examination, he shall be reexamined after one year and in case of failure shall be honorably discharged with one year's pay.—*Act Oct. 1, 1890, 26 Stat., 562; G. O., 116, 1890.*

Captains and lieutenants of the Medical Corps found disqualified for promotion for other than physical reasons shall not be allowed a second examination but shall be honorably discharged with one year's pay.—*Sec. 5, act Apr. 23, 1908, 35 Stat., 67; G. O., 67, 1908.*

507. A line officer detailed for staff duty or a staff officer appointed as chief of any staff corps or department, who has less than four years to serve before date of retirement, shall not so serve or be paid as if on the active list beyond the date of his retirement.—*Act June 30, 1902, 32 Stat., 509; G. O., 68, 1902.*

508. "No officer holding a rank above that of colonel shall be retired except for disability or on account of having reached the age of 64 years until he shall have served at least one year in such rank."—*Act June 12, 1906, 34 Stat., 245; G. O., 115, 1906.*

509. "An officer who resigns, is dismissed, honorably discharged, or wholly retired, will forward his pay account (Form 3) to the Paymaster-General, who will cause a certificate of nonindebtedness to be obtained and the account settled. An officer who has served in the Philippine Islands will procure a certificate of nonindebtedness from the Insular Auditor prior to departure from the islands, this certificate being an indispensable prerequisite to the settlement of an officer's final accounts with the Government."—*A. R., 1281, 1908.*

"No part of the arrears due an officer who has resigned will be paid to him, except upon a full and final settlement of the whole."—*Digest 2d Comp., 1140 ed. 1869.*

The account of an officer of the Medical Reserve Corps relieved from active duty is not a final account within the meaning of the regulation, but the certificate of the post commander that the officer has no money or property accountability should be obtained before payment.—*P. M. G. O., Apr. 30, 1909, 75570.*

510. The separation from active service of an officer of the Army by retirement, discharge, dismissal, or resignation can not be effected before the date on which the officer receives or becomes legally chargeable with notice of his retirement, discharge, dismissal, or of the acceptance of his resignation.—*See Cir. 56, W. D., 1906.*

511. "An officer whose resignation is accepted while he is on leave of absence will receive pay to include the date of acceptance; if accepted while he is on duty,

he will receive pay to include the date he receives notice of its acceptance, or if sooner relieved from duty, to include the date of relief. An officer whose resignation takes effect at a future date is entitled to pay to include that date."—*A. R., 1282, 1908.*

512. An officer discharged from the service is entitled to pay and allowances to include the date he actually receives notice of discharge, or is relieved from duty if held to duty, irrespective of prior date set for discharge in orders.—*Comp., Mar. 16, 1901, Cir. 29, A. G. O., 1901.*

513. "An officer dismissed by sentence of court-martial will be paid to include the date of termination of service as specified in the order promulgating the sentence."—*A. R., 1284, 1908.*

514. The sentence of dismissal of an officer imposed by an illegally constituted court-martial is without legal effect and therefore inoperative to separate such officer from the military service; but the appointment of his successor would operate to separate him from the military service, and pay would not accrue to him after the appointment and acceptance thereof of his successor.—*15 Comp., 875, June 23, 1909.*

515. "Brevets conferred upon commissioned officers shall not entitle them to any increase of pay."—*R. S., 1264.*

AIDS.

516. The Lieutenant-General may select two aids and a military secretary who shall have the rank of lieutenant-colonel while serving.—*R. S., 1097.*

"Each major-general shall have three aids, who may be selected by him from captains or lieutenants. Each brigadier-general shall have two aids, who may be selected by him from lieutenants."—*R. S., 1098.*

Acts authorizing aids and military secretaries shall not apply to general officers of the General Staff Corps.—*Act Feb. 14, 1903, 32 Stat., 831; G. O., 15, A. G. O., 1903.*

517. "While it is doubtless within the power of the Secretary of War to assign any number of aids to an officer, only the number authorized by law can be allowed the additional compensation or increased rank."—*6 Comp., 157, Aug. 26, 1899. (Case Navy Department.)*

518. An aid to a major-general is allowed $200 per year in addition to the pay of his rank, and an aid to a brigadier-general is allowed $150 per year in addition to the pay of his rank.—*R. S., 1261.*

NOTE.—The pay of aid should not be included in computing an officer's longevity pay.—*Sup. Ct., Jan. 6, 1908. (Case Lt. Miller, Navy Department.)*

519. An officer who, while on leave of absence, is appointed aid to a general officer, also on leave, can not go to status of duty except by reporting at the proper station or post of duty of his general. So long as his general remains on leave and he, the aid, remains absent, he must have the same status as to pay as the general.—*A. G. O., Jan. 12, 1883.*

520. An aid is entitled to the additional pay from date of reporting in person for duty.—*Cir. 1, A. G. O., 1883; 2d Comp., Dec. 9, 1893.*

An aid's pay ceases with the date preceding the date of his promotion.—*Comp., June 26, 1905, P. M. G. O., 50769. (Case Capt. C. S. Smith.)*

NOTE.—Except on promotion, an aid is entitled to pay to include date of actual relief if on duty, but if on leave of absence is entitled to pay to date of order relieving him. If the general is retired, the aid is relieved as of the date of such retirement.

521. An aid can not draw pay as such and as acting judge-advocate for the same time.—*5 Comp., 971, June 29, 1899.*

FOREIGN SERVICE.

522. "*Provided*, That hereafter the pay proper of all commissioned officers and enlisted men serving beyond the limits of the States comprising the Union and the territories of the United States contiguous thereto shall be increased ten per centum for officers and twenty per centum for enlisted men over and above the rates of pay proper as fixed by law for time of peace, and the time of such service shall be counted from the date of departure from said States to the date of return thereto."—*Act June 30, 1902, 32 Stat., 512; G. O., 68, W. D., 1902.*

Both dates inclusive.—*13 Comp., 632, Mar. 21, 1907.*

"Increase of pay for service beyond the limits of the States comprising the Union, and the territories of the United States contiguous thereto, shall be as now provided by law."—*Act May 11, 1908, 35 Stat., 110; G. O., 80, W. D., 1908.*

NOTE.—The date of arrival in the United States of officers returning from a tour of foreign service or on leave of absence is held to be the date on which the vessel bearing them reaches the dock provided for landing purposes in the harbor of destination of such officers within the continental limits of the United States.—*See Cir. 12, W. D., 1910.*

523. The 10 per cent increase of pay for foreign service is not payable to officers for service in Porto Rico and Hawaii.

The effect of the provision of the act of May 11, 1908 (35 Stat., 110; G. O., 80, 1908), being to continue the limitation imposed by the acts of June 12, 1906 (34 Stat., 247; G. O., 115, 1906) and March 2, 1907 (34 Stat., 1164; G. O., 48, 1907).—*14 Comp., 845, June 2, 1908; Cir. 57, W. D., 1908.*

Foreign service pay to officers for service in Porto Rico and Hawaii ceased June 30, 1906.—*See 13 Comp., 33, July 21, 1906.*

524. "The ten per cent allowed by law to officers serving beyond the limits of the United States and territories contiguous thereto, except Hawaii and Porto Rico, will be paid on their regular monthly pay vouchers, which will be made up to include the entire compensation, of whatever character, which may be due the officer for the calendar month, or months, included in the accounts. There will be noted on the pay accounts the numbers and dates of orders or any other facts which affect the officer's pay status for the period covered by the accounts presented for payment."—*A. R., 1287, 1908.*

525. "The statute is complied with if the officer is regularly assigned to some military duty at some place on land outside the limits of the United States other than duty of such a temporary character as might be attended to in connection with travel, or without seriously interfering with travel."—*8 Comp., 302, Nov. 14, 1901 (case Capt. Myers, Marine Corps); see also Comp., Oct. 20, 1902, P. M. G. O., 30907 (case W. E. Birkhimer).*

526. "When an officer's principal duty is to travel to a point outside the United States for the purpose of doing some specific thing and then to return to the United States, his service is not the kind for which the ten per centum increase of pay is provided."—*Comp., Sept. 26, 1901 (case F. C. Cosby, U. S. Navy); see also Comp., Mar. 9, 1905 (case General Bates).*

527. An officer serving at a foreign station who is not relieved from such station when ordered to the United States for temporary duty pertaining directly to the duties on which he was engaged while at his permanent station is not debarred from receiving the 10 per cent foreign service pay while in the United States.—*13 Comp., 884, June 28, 1907.* (*Case Capt. Schulz, Engr. Corps.*)

But where an officer does not remain in actual direct charge of the work at his permanent station, he is not entitled to the 10 per cent increase for foreign service while in the United States on such temporary duty.—*14 Comp., 485, Feb. 6, 1908.* (*Case Capt. H. L. Wigmore, Corps of Engrs.*)

528. An officer serving at a foreign station ordered to the United States to appear as a witness before a United States court is not entitled to 10 per cent increase of pay while in the United States.—*Comp., Nov. 11, 1909 (case Captain Weigel). P. M. G. O., 29488.*

NOTE.—In the foregoing decision it is held that except in cases which come under paragraph 527, the right to the 10 per cent increase of pay is dependent upon whether in fact the service for which it is claimed was performed at a foreign station, or while going to and returning therefrom. Therefore, an officer availing himself of a leave from a foreign station is not entitled to 10 per cent increase while in the United States.—*P. M. G.*

529. "Pay proper means the regular ordinary pay which an officer may be entitled to under the facts in his case, and if by virtue of length of service he is entitled to receive the compensation provided for in section 1262, that compensation is his pay, as distinguished from possible other compensation by any allowances, commutation, or otherwise."—*Sup. Ct., Mar. 13, 1905. (Case S. C. Mills.)*

NOTE.—Under the above, foreign-service pay should be computed on the highest grade held, including longevity pay, pay as aid, as acting commissary, and pay for mounts.—*See 15 Comp., 430 and 566, Jan. 15 and Mar. 22, 1909, respectively.*

530. An officer on foreign service "who has been relieved from duty and ordered to return to the United States, but who receives permission to delay en route, which amounts to a leave of absence, is entitled to increase of pay for foreign service during the period of such delay."—*Comp., Apr. 27, 1903, Cir. 26, A. G. O., 1903. (Case Capt. Lynch.)*

NOTE.—Should the officer go to half-pay status before his arrival in the United States he is entitled to the 10 per cent on such half pay.

531. An officer ordered to report for duty on a revenue steamer cruising in Alaskan waters is not entitled to foreign-service pay, as he is not "serving at foreign stations" within the meaning of the law.—*9 Comp., 553, Apr. 13, 1903. (Case Lt. Wiley.)*

532. An officer on duty in the transport service who is assigned to a trans-oceanic transport under the provisions of General Orders 116, War Department, 1905, is not entitled to the 10 per cent increase of pay for foreign service.—*Court of Claims, Feb. 3, 1908 (43 Ct. Cls., 166).*

The fact that the order assigning an officer to duty on a trans-oceanic transport announces his station as Manila or some other place beyond the limits of the United States does not confer a right to the 10 per cent increase.—*P. M. G. O., Feb. 10, 1909, 74002.*

533. "Officers and enlisted men who have served on Army transports in the Philippine Archipelago at any time since May 26, 1900, under the control and orders of the commanding general, Philippines Division, or who may hereafter so serve, shall be entitled to receive the same rate of pay as is provided by law for officers and enlisted men serving at shore stations beyond the limits of the United States."—*Act May 11, 1908, 35 Stat., 114; G. O., 80, 1908.*

"An officer or enlisted man is not entitled to the same until he enters upon duty on an Army transport in the Philippine Archipelago under the control and orders of the commanding general; and his right thereto ceases when such duty ceases." The time of going to or returning from said archipelago should not be included. The act does not apply to a voyage between the Philippine Islands and the United States or between the islands and a foreign port unless such voyage is incident to and part of the duty, as described above.—*14 Comp., 907, June 23, 1908.*

534. An officer serving with the Panama Canal Commission is not entitled to foreign-service pay from army appropriations.—*12 Comp., 343, Dec. 5, 1905. (Case Major La Garde.)*

HIGHER COMMAND.

535. "In time of war every officer serving with troops operating against an enemy who shall exercise, under assignment in orders issued by competent authority, a command above that pertaining to his grade shall be entitled to receive the pay and allowances of the grade appropriate to the command so exercised; provided, that a rate of pay exceeding that of a brigadier-general shall not be paid in any case by reason of such assignment."—*Act Apr. 26, 1898, 30 Stat., 365; G. O., 29, 1898.*

536. "To entitle an officer to additional pay * * * for exercising a command above that pertaining to his grade, he must have exercised such command of troops operating against an enemy * * * in obedience to orders issued by superior authority which he was bound to obey, and no pay or allowances as of a higher grade than that actually held by an officer will be paid him under this regulation unless a certified copy, in duplicate of such order, accompanied by a statement of service thereunder, is filed with the paymaster."—*A. R., 1286, 1908.*

NOTE.—Where an officer exercises a higher command by virtue of seniority no additional pay accrues, and the fact that orders were issued by competent authority directing him to assume the higher command does not effect a change in his status so as to entitle him to the pay.—*205 U. S., 161, Mar. 18, 1907.* (*Case Lt. D. C. Mitchell, 1st Ohio Vol. Cav.*)

LONGEVITY.

537. "There shall be allowed and paid to each commissioned officer below the rank of brigadier-general, including chaplains and others having assimilated rank or pay, 10 per cent of their current yearly pay for each term of five years' service."—*R. S., 1262.* (*Act July 15, 1870.*)

Longevity pay shall be computed on the yearly pay of the grade fixed by sections 1261 and 1274, Revised Statutes.—*Act June 30, 1882, 22 Stat., 118; G. O., 72, 1882.*

538. "The total amount of increase for length of service shall in no case exceed 40 per cent on the yearly pay of the grade."—*R. S., 1263.*

"In no case shall the pay of a colonel exceed $5,000 a year; the pay of a lieutenant colonel exceed $4,500 a year, or the pay of a major exceed $4,000 a year."—*Act May 11, 1908, 35 Stat., 108; G. O., 80, 1908.*

539. The 10 per cent increase for length of service is computed from date of acceptance of appointment.—*12 Comp., 245, Oct. 28, 1905.* (*Case Marine Corps.*)

540. Officers are entitled to count the full time as officers of volunteers or as enlisted men, regular or volunteer, in computing their service for longevity.—*Act June 18, 1878, 20 Stat., 150; G. O., 37, 1878.*

But the time between date of enrollment and muster-in can not be counted.—*7 Comp., 617, Apr. 8, 1901.*

Service as an enlisted man or as an officer of volunteers prior to the act of June 18, 1878, can not be counted in computing longevity pay.—*15 Comp., 220, Oct. 10, 1908.*

"The actual time of service in the Army or Navy, or both, shall be allowed officers in computing longevity pay."—*Act Feb. 24, 1881, 21 Stat., 346; G. O., 27, 1881.*

Service as an "apothecary" in the Navy counted in computing longevity pay.—*5 Comp., 203, Oct. 29, 1898.*

Service in the Marine Corps counted for longevity pay.—*See sec. 1612, R. S.*

541. "In computing longevity pay, service performed as cadets at the Military or Naval academy, or as enlisted men of the Army or Navy, will be counted."—*A. R., 1290, 1908.*

A cadet sentenced to suspension without pay for a year is nevertheless entitled to count the time so suspended in computation of longevity pay.—*2d Comp., A 2585, L. R., P. M. G. O., 1888.*

542. Time served as a paymaster's clerk is counted in computing longevity pay for subsequent service as a commissioned officer.—*9 Comp., 90, Sept. 4, 1902.*

543. Service as a contract surgeon can not be counted in computing an officer's longevity pay.—*10 Comp., 424, Nov. 16, 1903, also Comp., Aug. 19, 1909, in case of Herbert W. Yeamans, 1st Lt. Medical Reserve Corps, formerly contract surgeon.*

544. Service as messenger and clerk in Commissary and Quartermaster's Departments can not be computed for longevity pay as an officer.—*10 Comp., 83, July 25, 1903.*

545. Marine-Hospital service is not service in the Army or Navy, and therefore can not be computed for longevity pay.—*5 Comp., 175, Oct. 18, 1898.*

MISCELLANEOUS DUTY.

546. The officer in charge of public buildings and grounds shall have the rank, pay, and emoluments of a colonel.—*Act Mar. 3, 1873, 17 Stat., 535; G. O., 29, 1873.*

547. "The President is authorized to appoint an officer of the Signal Corps as chief of the telegraph and cipher bureau of the Executive Office, who shall have, while so serving, the rank, pay, and allowances of a major."—*Act Mar. 2, 1903, 32 Stat., 932; G. O., 24, A. G. O., 1903.*

548. An acting commissary shall receive $100 per annum in addition to the pay of his rank.—*R. S., 1261.*

NOTE.—Not to be included in computing an officer's longevity pay.

549. "An acting commissary will be paid the additional pay allowed by law, on the certificate of the Commissary-General that he has performed the duty contemplated therein during the time charged. To entitle him to this pay he must be detailed under proper orders from some established post or body of troops, and must issue full rations to troops from stores for which he is responsible. A regimental, squadron, or battalion commissary is not entitled to this additional pay."—*A. R., 1288, 1908.*

550. "No officer shall receive pay for two staff appointments for the same time. This prohibition does not prevent a quartermaster of a regiment, who, in addition to the duties of his office, may be acting commissary, from receiving the extra compensation allowed by law for performing the duties of the latter."—*A. R., 1289, 1908.*

551. An officer of the Army may be detailed as chief of the Philippine constabulary and four officers as assistant chiefs, with the rank, pay, and allowances of brigadier-general and colonel, respectively, but the increased pay and allowances shall be paid out of the Philippine treasury.—*Act Jan. 30, 1903, 32 Stat., 783; G. O., 12, A. G. O., 1903.*

PAY FOR MOUNTS.

552. "Hereafter the United States shall furnish mounts and horse equipments for all officers of the Army below the grade of major required to be mounted, but in case any officer below the grade of major required to be mounted provides himself with suitable mounts at his own expense, he shall receive an addition to his pay of $150 per annum if he provides one mount, and $200 per annum if he provides two mounts."—*Act May 11, 1908, 35 Stat., 108; G. O., 80, 1908.*

553. "An officer claiming additional pay for providing his own mount must personally certify on each account that he was suitably mounted at his own expense, and is the actual and exclusive owner of the mount or mounts in question, specifying the place at which maintained. In case an officer is only temporarily upon duty requiring

him to be mounted, the authority by which he was placed upon such duty must accompany his first voucher and be cited upon subsequent vouchers upon which additional pay is claimed accompanied by a certificate that he has continued under the authority cited upon the mounted duty in question.

The officer's certificate upon his pay accounts will be the evidence upon which paymasters will base their payments of additional pay for mounts, until information is received by them from proper authority that such additional pay is to be stopped."—*Par. 1292, A. R., amended by G. O., 15, Jan. 26, 1910.*

554. "Officers below the grade of major providing their own mounts do not forfeit the right to additional pay by reason of absence on account of sickness or on ordinary leave, nor will the mere fact that such officers are detached for a purely temporary period from the stations where their mounts are kept deprive them of their right to the additional pay so long as the horses are actually and exclusively owned and kept for their use in the military service at their regular stations. In all other cases the right to the additional pay accrues only where the mounts are actually available for use at the station where the officer is serving."—*A. R., 1293, 1908, as anemded by G. O., 219, W. D., Oct. 30, 1909.*

555. "The officers on the active list hereinafter designated are required to be mounted: All officers of the General Staff Corps; officers of the staff corps and departments, whether permanent or detailed; officers of cavalry; officers of field artillery; authorized aids duly appointed; regimental and battalion staff officers; acting judge-advocates detailed under the act of Congress approved February 2, 1901; all officers above the grade of captain, whatever their arm or corps; chaplains of all grades; officers temporarily attached to staff corps or to organizations of cavalry, field artillery, and mounted infantry; regularly detailed assistants to the Chief of Coast Artillery; the authorized staff officers of artillery districts; officers serving as military attachés to the embassies and legations of the United States at foreign capitals; instructors and student officers at the Army School of the Line, the Army Signal School, the Army Staff College, and the Army War College; officers on duty in the Department of Tactics and in the Department of Practical Military Engineering, Military Signaling and Telegraphy at the United States Military Academy.

"In addition to the foregoing, officers not ordinarily required to be mounted may be temporarily placed upon duty that shall require them to be mounted. This may be done by the Secretary of War, the commander of an army, army corps, or of a territorial division or department; the order in each case will state that the duty therein assigned to the officer requires him to be mounted."—*A. R., 1291, 1908, amended by G. O., 36, W. D., Feb. 26, 1909.*

556. Officers on duty as constructing quartermasters under detail of the War Department, and placed under the instructions of the Quartermaster-General of the Army for that duty, are "officers temporarily attached to staff corps" within the meaning of paragraph 1291, Army Regulations.—*Cir. 106, 1908.*

557. Veterinarians of cavalry and field artillery are "officers required to be mounted" within the meaning of paragraph 1291, Army Regulations.—*Cir. 5, W. D., 1909; see also 15 Comp., 819, June 12, 1909.*

558. An officer of cavalry or field artillery below the grade of major detailed for duty with an educational institution is entitled to additional pay for suitable private mounts owned and maintained by him at his place of duty.—*Comp., Mar. 31, 1910, Cir. 21, W. D., 1910.*

The principle of this decision applies equally to an officer of the cavalry or field artillery assigned to duty with the organized militia or any other similar duty which permits him to use his private mounts.

But when an officer who is ordinarily required to be mounted is assigned to duty (other than of a temporary nature) which manifestly prevents him from using his

private mounts the additional pay does not accrue.—*See 16 Comp., 110, Aug. 21, 1909, and Comp., Mar. 31, 1910, Cir. 21, W. D., 1910.*

559. Officers of the Army on the retired list who may be detailed to active duty in the recruiting service or as professors of military science and tactics at educational institutions are not officers "required to be mounted," and therefore do not fall within the provisions of paragraph 1291, Army Regulations.—*Cir. 81, W. D., 1908.*

If assigned to active duty with organized militia, their right to additional pay for private mounts is dependent upon the order of assignment announcing that the duty requires them to be mounted.—*Sec. of War, Aug. 4, 1909, P. M. G. O., 77098.*

560. The authorized staff officers of artillery districts within the meaning of paragraph 555 are as follows:

District.	Captains.	Lieutenants.[a]	District.	Captains.	Lieutenants.[a]
Portland	3	1	Savannah	1	2
Portsmouth		2	Key West	1	2
Boston	3	1	Tampa		2
Narragansett	3	1	Pensacola	2	2
New London	3	1	Mobile		2
Eastern New York	3	1	New Orleans		2
Southern New York	3	1	San Diego		2
The Delaware	2	1	San Francisco	3	1
Baltimore	2	1	The Columbia	1	1
The Potomac	2	1	Puget Sound	3	1
The Chesapeake	3	1	Subig Bay		2
Cape Fear River	1	1	Manila Bay		1
New Bedford		1	Honolulu	1	1
Charleston	2	1			

[a] Lieutenants may be detailed in place of captains if the allowance is not exceeded.

The only artillery district staff officers who are certified as required to be mounted are:

Where there is authorized in this order—

One staff officer—the adjutant.

Two staff officers—the adjutant and the artillery engineer.

Three staff officers—the adjutant, the artillery engineer, and the ordnance officer.

Four staff officers—the adjutant, the artillery engineer, the ordnance officer, and the quartermaster.

See G. O., 16, 1905, G. O., 2 and 86, 1907, G. O., 13 and 62, 1908, G. O., 16 and 74, 1909.

STAFF DETAILS.

561. "The regimental staff officers are appointed from the captains, and consist of the adjutant, the quartermaster, and the commissary, and they will be so designated, respectively. They are appointed by the regimental commander, who will at once report his action to The Adjutant General of the Army. The battalion staff officers consist of the adjutant and the quartermaster and commissary, and will be designated as the battalion (or squadron) adjutant and the battalion (or squadron) quartermaster and commissary, respectively. In the cavalry and infantry arms the battalion adjutant will be appointed from the first lieutenants and the battalion quartermaster and commissary from the second lieutenants. In the engineer and field artillery arms battalion adjutants are appointed from the captains; battalion quartermasters and commissaries from the lieutenants. Except in the battalions of engineers they are appointed by the regimental commander after consultation with the battalion commander. When a battalion is detached and serving at such a distance from regimental headquarters that more than fifteen days are required for exchange of correspondence by mail, the battalion staff officers are appointed by the battalion commander, who will immediately notify the regimental commander and The Adjutant General of the Army.

In the battalions of engineers they are appointed by the battalion commanders."—*A. R. 243, 1908. Amended by G. O., 3, W. D., Jan. 9, 1909.*

NOTE.—Regimental and battalion or squadron staff officers appointed pursuant to the terms of this regulation are entitled to the pay of their grade.—*See 14 Comp., 856, June 8, 1908.*

562. A regimental, squadron, or battalion commissary is not entitled to pay as acting commissary.—*5 Comp., 761, May 2, 1899; Comp., Oct. 28, 1903, Cir. 20, W. D., 1903.*

563. Acting judge-advocates will have "the rank, pay, and allowances of captain, mounted," and "shall be detailed from officers of the grades of captain or first lieutenant of the line."—*Act Feb. 2, 1901, 31 Stat., 751; G. O., 9, 1901.*

NOTE.—A lieutenant is entitled to the increased pay from date of reporting in person for duty, or from date of order if in performance of such duty on that date. The increased pay ceases with date of actual relief unless relieved while on leave of absence, in which case it ceases with date of order.

564. Captains and lieutenants may be detailed for duty with the General Staff Corps, and "*while so serving*, shall have the rank, pay, and allowances of captain, mounted."—*Act Feb. 14, 1903, 32 Stat., 831; G. O., 15, 1903.*

565. The detail of an officer to a staff department vacates his position in the line, which is at once filled by promotion. He therefore becomes an officer of the staff corps or department from the date the detail is effective.—*P. M. G.*

566. Second lieutenants detailed for duty in the Ordnance Department "shall while so serving, receive the pay of first lieutenant."—*Act Mar. 2, 1903, 32 Stat., 943; G. O., 24, A. G. O., 1903.*

"Details to the Ordnance Department under the provisions of the act of February 2, 1901, may be made from the Army at large from the grade in which the vacancy exists or from the grade below."—*Act June 25, 1906, 34 Stat., 455; G. O., 191, 1906.*

567. "The principal assistant in the Ordnance Bureau shall receive a compensation, including pay and emoluments, not exceeding that of a major of ordnance."—*R. S., 1279.*

568. "A chief ordnance officer may be assigned to the staff of an army or corps commander, and while so assigned shall have the rank, pay, and allowances of a lieutenant-colonel. A chief ordnance officer may be assigned to the staff of a division commander, and while so assigned shall have the rank, pay, and allowances of a major."—*Act July 7, 1898, 30 Stat., 720; G. O., 96, 1898.*

The assignment of a chief ordnance officer can only be made by the President to entitle to the increased pay.—*7 Comp., 460, Feb. 25, 1901; Cir., 253, P. M. G. O. (Case Captain Wood.)*

569. The Secretary of War is authorized to detail an officer to duty as assistant to the Chief of the Bureau of Insular Affairs of the War Department, who while acting under said detail shall have the rank, pay, and allowances of a major.—*Act Mar. 2, 1907, 35 Stat., 1162.*

Authorized to detail one additional officer as assistant to the Chief of the Bureau of Insular Affairs of the War Department, who while serving in this capacity shall have the rank, pay, and allowances of a colonel. Both officers detailed in the Bureau of Insular Affairs shall hereafter be designated, while on this duty, as assistants to the chief of the bureau.—*Act Mar. 23, 1910; G. O., 54, 1910.*

PAY OF ENLISTED MEN.

570. "The Army shall be paid in such manner that the arrears shall at no time exceed two months, unless circumstances shall render further arrears unavoidable."—*R. S., 1189.*

571. "Troops will be paid every month unless circumstances prevent, in which case the paymaster charged with the payment will immediately report the facts through his chief paymaster, to the Paymaster-General."—*A. R., 1335, 1908.*

572. *Rates of monthly pay to enlisted men, acts May 11 and 28, 1908, and Mar. 23, 1910.*

Rank and arm of service.	Enlistment period.						
	First.	Second.	Third.	Fourth.	Fifth.	Sixth.	Seventh and succeeding.
CORPS, REGIMENT, BATTALION.							
Master signal electrician	$75	$79	$83	$87	$91	$95	$99
Master electrician—Coast Artillery							
Engineer—Coast Artillery	65	69	73	77	81	85	89
First-class electrician-sergeant—Coast Artillery							
Battalion sergeant-major, quartermaster-sergeant—Engineers	45	49	53	57	61	65	69
Regimental sergeant-major, quartermaster-sergeant, commissary-sergeant—Artillery, Cavalry, Infantry							
Senior sergeant-major—Coast Artillery							
Squadron, battalion sergeant-major—Cavalry, Infantry							
Battalion sergeant-major, quartermaster-sergeant—Field Artillery	40	44	48	52	56	60	64
Junior sergeant-major—Coast Artillery							
Master gunner—Coast Artillery							
Second-class electrician-sergeant—Coast Artillery	36	40	44	48	52	56	60
Color sergeant—Artillery, Cavalry, Infantry							
Fireman—Coast Artillery	30	33	36	39	42	45	48
BATTERY, TROOP, COMPANY.							
Sergeant, first class—Signal Corps	45	49	53	57	61	65	69
First sergeant—Artillery, Cavalry, Infantry, Engineers							
Sergeant—Engineers, Ordnance, Signal Corps	36	40	44	48	52	56	60
Quartermaster-sergeant—Engineers							
Sergeant—Artillery, Cavalry, Infantry							
Quartermaster-sergeant—Artillery, Cavalry, Infantry							
Stable sergeant—Field Artillery	30	33	36	39	42	45	48
Cook							
Horseshoer—Cavalry and Field Artillery							
Corporal—Engineers, Ordnance, Signal Corps							
Mechanic—Coast Artillery	24	27	30	33	36	39	42
Chief mechanic—Field Artillery							
Corporal—Artillery, Cavalry, Infantry							
Artificer—Infantry	21	24	27	30	33	36	39
Mechanic—Field Artillery							
Farrier, saddler, wagoner—Cavalry							
Private, first class—Engineers, Ordnance, Signal Corps	18	21	24	27	30	33	36
Trumpeter—Cavalry							
Musician—Artillery, Infantry, Engineers	15	18	21	22	23	24	25
Private—Artillery, Cavalry, Infantry, Signal Corps							
Private, second class—Engineers, Ordnance							
BANDS—ARTILLERY, CAVALRY, INFANTRY, ENGINEERS.							
Chief musician	75	79	83	87	91	95	99
Chief trumpeter—Artillery	40	44	48	52	56	60	64
Principal musician							
Drum major	36	40	44	48	52	56	60
Sergeant							
Cook	30	33	36	39	42	45	48
Corporal							
Private	24	27	30	33	36	39	42
POST NONCOMMISSIONED STAFF.							
Ordnance-sergeant	45	49	53	57	61	65	69
Commissary-sergeant							
Quartermaster-sergeant							
HOSPITAL CORPS.							
Sergeant, first class	50	54	58	62	66	70	74
Sergeant	30	33	36	39	42	45	48
Acting cook							
Corporal	24	27	30	33	36	39	42
Private, first class	18	21	24	27	30	33	36
Private	16	19	22	23	24	25	26
BAND, MILITARY ACADEMY.							
Band sergeant and assistant leader	75	79	83	87	91	95	99
Musician, first class	45	49	53	57	61	65	69
Musician, second class	36	40	44	48	52	56	60
Musician, third class	30	33	36	39	42	45	48
FIELD MUSICIAN, MILITARY ACADEMY.							
Sergeant	50	54	58	62	66	70	74

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573. An enlisted man "captured by the enemy shall be entitled to receive during his captivity, notwithstanding the expiration of his term of service, the same pay and allowances to which he may be entitled while in the actual service of the United States."—*R. S. 1288.*

574. "Payments to enlisted men will be made on pay rolls, with the following exceptions: Enlisted men retired; men of the post noncommissioned staff (or acting as such), and men of the Signal Corps on duty where there are no other troops. These men will be paid on their descriptive lists. Payments to discharged soldiers will be made by any paymaster under the provisions of paragraphs 1395 to 1403."—*A. R., 1357, 1908.*

575. Upon the application of the governor of any State or Territory furnished with material of war the Secretary of War may, in his discretion, detail one or more enlisted men of the Army to report to the governor of such State or Territory for duty in connection with the organized militia.—*Sec. 20, act Jan. 21, 1903, amended by act May 27, 1908, 35 Stat., 403.*

All matters relating to the pay, clothing allowance, subsistence, discharge, reenlistment, death and desertion of enlisted men detailed for duty with the organized militia under section 20 of the act of Congress approved January 21, 1903, as amended by the act of Congress approved May 27, 1908, will be administered and determined at the headquarters of the department in which such enlisted men may be serving. The descriptive lists of these men will be kept at department headquarters.—*Par. 104½, A. R., published in G. O., 64, W. D., Mar. 30, 1909.*

576. In making payments on descriptive lists paymasters will be held responsible that payment accords with, and has been noted on, the soldier's descriptive list.

NOTE.—Erasures of entries on a descriptive list or descriptive and assignment card are prohibited. All changes made in original entries thereon will be duly authenticated by the signature of the officer making the changes. Under no circumstances will slips of paper be pasted or attached to a descriptive list or descriptive and assignment card.—*Cir. 12, W. D., 1910.*

577. "Payments will be made as soon after the close of each month as practicable. The troops at posts where paymasters are stationed and others in their immediate vicinity, to be designated in instructions issued from the War Department, will be paid by paymasters in person. * * *. Troops in the field will be paid by paymasters in person, unless instructions to the contrary are given by proper authority."—*A. R., 1336, 1908.*

578. "The commander of any territorial division or department will, unless otherwise directed by the War Department, give the necessary orders providing for the payment of troops at posts or places, within the limits of his division or department, that are excepted from his control by the War Department."—*A. R., 187, 1908.*

579. A commanding officer is not authorized to withhold a soldier's pay on the theory that, if paid, he would probably desert.—*Cir. 14, A. G. O., 1890.*

580. "A soldier awaiting result of trial will not be paid before the result is known."—*A. R., 979, 1908.*

581. No payments will be made to furloughed soldiers without authority from the War Department.—*A. R., 112, 1908.*

582. "When a paymaster has made an incorrect payment to an enlisted man, he will report the fact to the commander of the company in which the man is mustered, who will note the same on the next muster and pay roll, that it may be corrected."—*A. R., 1356, 1908.*

583. A soldier detained by civil authorities as witness before State court is entitled to pay during such period.—*P. M. G., Feb. 20, 1855.*

584. "Officers and enlisted men in arrest and confinement by the civil authorities will receive no pay for the time of such absence; if released without trial, or after

trial and acquitted, their right to pay for the time of such absence is restored."—*A. R., 1391, 1908.*

NOTE.—If pending the final determination of the case the soldier rejoins his station he should be paid any arrears of pay due at date of arrest and also from the date of reporting at his station.—*J. A. G., Dec. 15, 1908; P. M. G. O., 72740.*

585. An enlisted man arrested by civil authorities, admitted to bail, and his trial indefinitely postponed, it being apparently not the intention of the authorities to prosecute the case, is entitled to pay from the date of his arrest.—*10 Comp., 490, Dec. 22, 1903. (Case Michael Rose, Navy.)*

586. A soldier arrested and held in confinement by the civil authorities and whose case is settled out of court is in the status of discharged without trial and his right to pay for the time of his absence in confinement is restored.—*J. A. G., Dec. 21, 1909; P. M. G. O., 80120.*

587. When the case against a soldier held in confinement by the civil authorities has been *nol-prossed* his right to pay for the period of his absence in confinement is restored.— *J. A. G., Mar. 18, 1909; P. M. G. O., 74603.*

588. A soldier arrested and convicted by civil authorities while on furlough is entitled to pay until expiration of said furlough.—*9 Comp., 253, Dec. 12, 1902.*

589. A soldier discharged by the civil authorities after three trials—the jury failing to agree—is entitled to pay for the time held in confinement, as he was not convicted.—*2d Comp., A 4532, P. M. G. O., 1892.*

590. Pay and allowances due a soldier at date he was withdrawn from service by civil authorities can not be disallowed because of conviction of crime by such authority.—*2d Comp., Mar. 17, 1879, G. O., 39, 1879; 9 Comp., 249, Dec. 12, 1902.*

591. "A fraudulent contract of enlistment is not void but voidable only at the option of the Government. The Government, on becoming cognizant of the fraud, may avoid the contract, or waive the objection and allow it to stand, in which latter case the accepted service is as legal as that of any other soldier. Where the fraudulent character of an enlistment contract did not become known until after a part of it had been executed, *held*, that while the same, as to its unexecuted portion might legally then be avoided and terminated, yet, as to the part executed, it was a valid contract."—*Digest J. A. G., 1901, 1415; see also 12 Comp., 326, Nov. 25, 1905. (Case Chas. Davidson.) Also 12 Comp., 445, Feb. 6, 1906.*

And a soldier serving in fraudulent enlistment who deserted from the Army, surrendered to the Marine Corps, served sentence for desertion in said corps, returned to military control, was tried and found guilty of fraudulent enlistment, but not guilty of desertion, and sentenced to forfeit a portion of his pay for six months, is entitled to his pay and allowances except during the time he was absent.—*Comp., Jan. 31, 1907, P. M. G. O., 59881. (Case Geo. Logan, C. Art.)*

592. Where a soldier fraudulently enlists without a discharge from a prior enlistment, he may be brought to trial for desertion and fraudulent enlistment, or he may be restored to duty without trial and held to serve either the fraudulent enlistment or the one from which he deserted, or both, at the option of the Government. In practice, if he is held to serve only one, he is discharged without honor from the other.—*Opinions J. A. G., ed. 1901, par. 1419.*

593. A soldier discharged for fraudulent enlistment by order of a United States court on habeas corpus proceedings, is not entitled to pay, travel pay, or other allowances—although the War Department had been cognizant of the claim of fraud but had held him in service.—*13 Comp., 816, May 25, 1907. (Navy case.)*

594. It is well settled that an enlisted man whose enlistment is procured by fraud, unless the Government waives the objection and allows the enlistment to stand, is not entitled to any arrears of pay and allowances for the service under the fraudulent enlistment.—*12 Comp., 326, Nov. 25, 1905.*

It has, however, been the practice not to charge against amounts subsequently due an enlisted man the sums actually paid him as pay and allowances during a fraudulent enlistment.—*12 Comp., 445, Feb. 6, 1906; 14 Comp., 267, Nov. 8, 1907.*

595. The continuance of an enlisted man in service after the discovery of fraud in his enlistment, without directing trial by court-martial, was a waiver of such fraud, and he is entitled to retain pay received and to receive arrears unpaid.—*14 Comp., 267, Nov. 8, 1907.*

ABSENT WITHOUT LEAVE.

596. "An enlisted man who absents himself from his post or company without authority will forfeit all pay and allowances accruing during such absence, and, unless serving an enlistment entered upon prior to May 11, 1908, will be required to make good the time lost by such absence. If serving an enlistment entered upon prior to May 11, 1908, he can not be required, by sentence of court-martial or otherwise, to make good the time lost, except as provided in the 48th Article of War; but the period of absence will not be regarded as service in the computation of continuous service pay under the laws existing prior to the act of Congress approved May 11, 1908, or for retirement. * * * * An absence without leave of less than one day will not be noted upon the muster rolls."—*A. R., 131, amended by G. O., 196, W. D., 1908.*

597. The provisions of paragraph 131, Army Regulations, do not contemplate that an absence without leave of less than *twenty-four consecutive hours* will be noted on pay rolls; but should such an absence be noted the paymaster will make no deduction of pay therefor, regardless of whether the unauthorized absence of less than twenty-four hours is in one day or covers parts of two days. Neither fractional parts of a day, nor the sum total of such fractional periods of absence during the time covered by the pay roll, should be considered in making deduction from pay for absence without leave.—*See 12 Comp., 309, Nov. 18, 1905.*

598. "An enlisted man forfeits his pay and allowances during the period of an absence without leave, as provided in army regulations. During such absence he renders no service and therefore earns neither pay nor allowances. The forfeiture is thus by operation of law and accrues independently of the result of a trial for the military offence involved in the unauthorized absence."—*Par. 378, Digest of Opinions, Judge-Advocate-General of the Army, 1901.*

599. "*Provided*, That for one day's unauthorized absence on the thirty-first day of any calendar month one day's pay shall be forfeited."—*Acts June 12 and 30, 1906; 34 Stat., 248, 763; G. O., 115, 135, 1906.*

"Unauthorized absence on the 31st day of a month results in the loss of one day's pay."—*Sec. 11, A. R., 655, 1908.*

600. The time absent without leave in each calendar month will be computed separately, deducting one month's time or pay for an absence of an entire calendar month, regardless of the number of days in the month. One-thirtieth of the monthly compensation should be deducted for each actual day of absence without leave (including the 31st) when the absence covers fractional parts of months.—*13 Comp., 207, Sept. 10, 1906.*

In computing time of absence without leave, the day of departure is a day of absence and the day of return a day of duty, without regard to hours.—*14 Comp., 29, July 26, 1907.*

Where the dates are stated as "inclusive" both will be computed as days of absence.—*P. M. G., June 22, 1896.*

NOTE.—For an absence without leave on February 28 or 29 only one day's pay should be deducted.—*13 Comp., 207, Sept. 10, 1907.*

601. Army Regulation 131 is applicable to a man absent in the hands of civil authorities if he is convicted in the civil court.—*Cir. 21, W. D., 1909.*

602. When the time of absence without leave pertains to the period for which payment is being made the pay therefor will not be included in the amount due. Pay for time absent without leave pertaining to a prior period not previously deducted represents an overpayment and should be treated as a stoppage.—*P. M. G.*

ADDITIONAL PAY.

603. "Hereafter enlisted men now qualified or hereafter qualifying as marksmen shall receive $2 per month; as sharpshooters, $3 per month; as expert riflemen, $5 per month; as second-class gunners, $2 per month; as first-class gunners, $3 per month; as gun pointers, gun commanders, observers second class, chief planters, and chief loaders, $7 per month; as plotters, observers first class, and casemate electricians, $9 per month, all in addition to their pay under such regulations as the Secretary of War may prescribe, but no enlisted man shall receive at the same time additional pay for more than one of the classifications named."—*Act May 11, 1908, 35 Stat., 110; see A. R., 1364 and 1365, 1908; G. O., 80, 1908.*

604. Expert riflemen, sharpshooters, and marksmen are entitled to the additional pay from the date of qualification to the end of the enlistment in which they qualify, provided that during that time they do not attain a higher classification and that they continue to be members of an organization armed with the rifle or are transferred for the convenience of the Government to some organization not so armed.—*A. R., 1365, 1908, amended by G. O. 21, 1909.*

"The target year for all arms of the service will begin January 1 and end December 31."—*G. O., 5, 1910.*

605. "A soldier who reenlists in an organization armed with the rifle, in which qualification is authorized, within three months from the date of discharge from such an organization, will continue to receive, for one year from the date of such reenlistment, the extra compensation to which he was entitled at the date of discharge, provided the soldier does not attain a higher classification within that period.

"In case a reenlisted soldier in the first year subsequent to his reenlistment qualifies in a lower grade than that held in his prior enlistment, extra compensation for the higher grade held in his prior enlistment will cease and that for the grade in which he qualified will begin one year from the date of his reenlistment. Qualification can not be made in the Coast Artillery Corps nor in bands of any arm. In each enlistment a soldier will begin his firing with the marksman's course and will be graded for extra compensation as set forth above for that enlistment.

"The fact of qualification will be published in department orders, which will show the date of actual qualification from which the soldier is entitled to increased pay, and the first muster roll and pay roll will give the date of actual qualification and the number, date, and source of the order. Subsequent rolls will show the date of qualification, thus. 'Expert rifleman, June 30, 1905,' and in case of transfer for the convenience of the Government to an organization not armed with the rifle, this fact will also be noted. In case the soldier is discharged before his qualification has been published in department orders, notation will be made on the final statements of the fact and date of qualification and that department orders announcing such qualification have not been received. Such notation will authorize the payment of the amount due the soldier as additional pay. When a soldier ceases to be entitled to the additional pay herein provided for, that fact will be noted on the muster rolls and pay rolls."—*A. R., 1365, amended by G. O., 21, 1909.*

606. Those who can *not* qualify for additional pay as expert riflemen, sharpshooters, or marksmen are men of the post noncommissioned staff, Hospital Corps, ordnance detachments, Field and Coast Artillery, bandsmen of all arms of service, general service detachments (including recruiting parties), prison guard companies, and army service school detachments.

607. All enlisted men who qualified during the target season of 1908 and were entitled to extra compensation on January 1, 1909, will continue to receive such extra compensation during the remainder of their current enlistment, provided that during that time they do not attain a higher classification and that they continue to be members of an organization armed with the rifle or are transferred for the convenience of the Government to some organization not so armed.—*Par. 1, Cir. 7, W. D., Feb. 3, 1909.*

The provisions of paragraph 1, Circular No. 7, War Department, February 3, 1909, are construed so as to continue the payment of extra compensation for qualification in marksmanship until December 31, 1909, instead of during the remainder of the current enlistment, in the cases of all enlisted men who qualified in 1908, and who, subsequently to the date of qualification and prior to February 3, 1909, were reenlisted for or transferred to an organization armed with the rifle in which qualification is not authorized, or were transferred for the convenience of the Government to an organization not so armed; but no enlisted man who reenlists after February 3, 1909, in an organization armed with the rifle in which qualification is not authorized is entitled to such extra compensation after reenlistment. No modification of Circular No. 7, War Department, February 3, 1909, has been made in the case of men who have been or may be transferred, as hereinbefore indicated, after February 3, 1909, it being understood that such men are entitled to receive the extra compensation to the end of the enlistment in which they were serving at the time of transfer.—*Cir. 33, W. D., May 31, 1909.*

NOTE 1.—The term "current enlistment" has reference to the enlistment in which the soldier was serving on February 3, 1909, and it is not essential that such enlistment be the one in which he attained the qualification in 1908.

NOTE 2.—If discharged from an organization armed with the rifle in which qualification is authorized, and reenlisted within three months in such an organization, right to additional pay continues for one year from date of reenlistment as provided in Manual paragraph 605.

608. "Reduced Classifications" given to enlisted men who fired in 1908 and failed to renew their qualifications, are equivalent to actual qualifications in 1908, within the meaning of paragraph 1, Circular 7, W. D., 1909.—*Secretary of War, May 15, 1909, 75718, P. M. G. O.*

609. Transfers of enlisted men of the line of the Army to the Hospital Corps under the provisions of paragraph 1430, Army Regulations, are regarded as being made for the convenience of the Government, regardless of the conditions that bring about applications for such transfers.—*Cir. 81, W. D., Nov. 30, 1909.*

610. The school detachments provided for in General Orders, No. 118, War Department, June 15, 1909, as amended by paragraph 1, General Orders, No. 25, War Department, February 15, 1910, are regarded as organizations not armed with the rifle within the meaning of paragraph 1365, Army Regulations, as amended by General Orders, No. 21, War Department, February 3, 1909.—*Cir. 33, W. D., May 31, 1910.*

Enlisted men transferred from the line of the Army to school detachments at the service schools, under the provisions of General Orders, No. 118, War Department, June 15, 1909, are transferred for the convenience of the Government, within the meaning of paragraph 1365, Army Regulations, as amended by paragraph I, General Orders, No. 153, War Department, September 23, 1908, and by General Orders, No. 21, War Department, February 3, 1909.—*Cir. 54, W. D., Aug. 31, 1909.*

611. The post noncommissioned staff being regarded as an organization not armed with the rifle, enlisted men appointed to the post noncommissioned staff are considered as not having been transferred for the convenience of the Government within the meaning of paragraph 1365, Army Regulations, as amended by General Orders, No. 21, War Department, February 3, 1909.—*Cir. 92, W. D., Dec. 31, 1909.*

612. "All enlisted men who are entitled to extra compensation for hold-over classifications will continue to receive such extra compensation until December 31, 1909, under the conditions stated in paragraph 1 of this circular."—*Par. 2, Cir. 7, W. D., Feb. 3, 1909.*

613. "No hold-over classifications will be granted in the future except in the cases of men who were deprived, through the exigencies of the service during the target season of 1908, of an opportunity to requalify for a classification already attained, and who have not yet been announced in orders as entitled to such hold-over classifications."—*Par. 8, Cir. 7, W. D., Feb. 3, 1909.*

614. When a first or second class gunner, expert rifleman, sharpshooter or marksman is about to be discharged or transferred, his commanding officer will enter on his discharge certificate (or descriptive list in case of transfer) the date and grade of qualification, and number, date and source of order announcing same.—*Cir., 33, W. D., 1908.*

615. "An enlisted man, qualified as a gunner in coast artillery or field artillery, is entitled to pay at the rate of three dollars a month if he be a first-class gunner, and at the rate of two dollars a month if he be a second-class gunner, in addition to his pay, for a period of three years from the date of qualification: *Provided*, That during such period he continues to be a member of the branch of the artillery service in which qualification was made or reenlists in that branch of the service within three months from date of discharge, or is transferred for the convenience of the Government to another arm or branch of the service. Notation on all the pay rolls after transfer will be made in the following manner: 'First-class gunner, June 30, 1905, transferred for the convenience of the Government September 30, 1907.' If discharged before the expiration of three years from the date of qualification and reenlisted within three months from the date of discharge, the interval between the date of discharge and the date of reenlistment will be counted as a part of the three-year period for which he is entitled to gunner's pay. The first muster roll and pay roll on which a gunner is mustered for pay must show the date of qualification and the number, date, and source of the order in which it is announced. Subsequent rolls will show the date of qualification, thus: 'First-class gunner, June 30, 1905.'"—*A. R., 1364, 1908, amended by G. O., 153, 1908.*

NOTE.—The first roll after reenlistment need only show date of qualification, as indicated above.

616. Enlisted men of the artillery, not belonging to companies or batteries, are authorized to take the gunner's examination, and upon qualification are entitled to the additional pay provided by law for gunners. For purpose of examination and qualification such men shall be attached to convenient organizations, and in all matters pertaining to the examination shall be governed by existing orders, as are the men of the organization to which they are attached.—*G. O., 198, 1905.*

617. "If, by reason of the exigencies of the service, and not from neglect on his part, a gunner is prevented from participating in the regular gunners' examination of his company or battery prior to the completion of his three-year qualification, his qualification will continue in force until such time as he may have an opportunity to be examined for requalification in accordance with existing orders governing the examination and qualification of gunners, such extension not to exceed one year. Such hold-over qualification will be published in orders and the number, date, and source of the order will be entered on the first muster roll and pay roll on which pay is drawn thereunder. The date of qualification and fact of extension will be entered on succeeding rolls in the following manner: 'First-class gunner, June 30, 1905—Classification extended.'"—*A. R., 1364, 1908.*

618. Enlisted men transferred to organizations to fill vacancies caused by the assignment of men to duty with the organized militia, under paragraph 3, General Orders, No. 60, War Department, 1909, are transferred for the convenience of the Government within the meaning of paragraph 1364, Army Regulations.—*Secretary of War, Jan. 24, 1910; P. M. G. O., 80395.*

619. The provisions of manual paragraphs 609, 610, and 611, relative to transfers, apply equally to gunners.

620. Desertion does not operate to annul a qualification in gunnery or marksmanship.—*Sec. War, Nov. 14, 1906, P. M. G. O., 58698.*

621. A qualification in gunnery or marksmanship attained in a fraudulent enlistment is nullified if the fraudulent contract of enlistment is voided by the Government.—*P. M. G. O., Dec. 8, 1909.*

622. Only a sergeant, corporal, or private who is a first-class gunner shall be eligible for rating as plotter, observer first-class, casemate electrician, gun pointer, gun commander, observer second-class, chief planter or chief loader, and while holding one of these ratings he shall be required to requalify as first-class gunner at the prescribed intervals. In case of disrating he will revert to the pay of first-class gunner. If his qualification as first-class gunner lapses he is thereby disrated and on requalification must be again rated.

The date of rating or disrating will be the date of the order of the artillery district commander or the commanding officer of a mine planter announcing such rating or disrating. When a man is discharged and reenlisted on the day following, his rating will be considered continuous if an order announcing that fact is issued by the authority authorized to make such rating; the date, number, and source of the order to be noted on muster and pay rolls, and the man will be entitled to additional pay from date of reenlistment.—*See G. O., 89, 1908.*

An enlisted man holding an artillery rating "will not be detailed as mess sergeant or on extra duty."—*G. O., 171, 1908.*

623. The muster and pay roll on which a first-class gunner is rated or disrated will show the dates thus: "First-class gunner, June 30, 1906. Rated chief loader Mar. 10, 1907," or "First-class gunner, June 30, 1906. Disrated chief loader Apr. 10, 1907." All intermediate rolls will contain the remark "Chief loader, first-class gunner, June 30, 1906."—*A. R., 1364, 1908.*

624. "Hereafter mess sergeants shall receive $6 per month in addition to their pay."—*Act May 11, 1908, 35 Stat., 109; G. O., 80, 1908.*

625. Mess sergeants are authorized as follows: One for each troop of cavalry, battery of field artillery, company of engineers, infantry, or coast artillery, Hospital Corps company, Signal Corps company, authorized band, and one for each regularly established separate detachment mess of enlisted men, whether of the line or staff corps, but no mess sergeant will be detailed for a detachment when the number of men habitually messed is less than 25, except upon special authority of the Secretary of War in each case. Mess sergeants will be detailed from the grade of sergeant, drum major, or troop, battery, or company quartermaster sergeant, or sergeant Hospital Corps, by the officer in immediate command of the company or detachment. Mess sergeants may be detailed from the grade of sergeant, first class, Hospital Corps, but only by special authority of the Surgeon-General in each individual case, granted after consideration of evidence showing that such detail is necessary and for the best interests of the service. When organizations or detachments are merged into a general mess, mess sergeants will not be detailed, but additional compensation will be given to the mess steward as provided in paragraph 330, Army Regulations.—*A. R., 1365½, 1908, amended by G. O., 147, W. D., Sept. 11, 1908.*

NOTE.—Each pay roll should set forth the date of entering upon duty, and upon termination of such service the date of actual relief should be shown. The detail being made by the organization commander, citation of an order is unnecessary.—*P. M. G., agreed to verbally by the Auditor Sept. 16, 1908, 63603-128.*

626. When the special authority of the Secretary of War or the Surgeon-General is a necessary prerequisite to the detail of a soldier as mess sergeant, the additional pay can not accrue from a date prior to that of assumption of duty following a detail made pursuant to such special authority.—*P. M. G.*

627. The $6 per month provided for mess sergeant is "additional pay" and does not accrue to a soldier while he is absent from the performance of duty as mess sergeant by reason of being on furlough.—*P. M. G. O., Nov. 4, 1909, 79255.*

628. The additional pay of a regularly detailed mess sergeant is not affected by the merging of his organization temporarily into a general mess.—*Decision Secretary of War, Cir. 47, W. D., 1909.*

629. First sergeants and color sergeants are not eligible to detail as mess sergeant.—*P. M. G. O., Feb. 15 and 25, 1909, 73970 and 74162.*

630. The provision in the Act of May 11, 1908, as amended by the Act of March 3, 1909, for the payment of additional pay at the rate of $9 per month for the performance of duty as horseshoer in the cavalry and field artillery, is revoked by the Act of March 23, 1910, which provides: "That one of the two 'blacksmiths and farriers' now authorized by law for each troop of cavalry shall hereafter be designated as 'horseshoer' and receive the pay of a sergeant of cavalry, and the other shall hereafter be designated as 'farrier' and receive the pay of a corporal of cavalry; and that one of the 'mechanics' now authorized by law for each battery of field artillery shall hereafter be designated as 'horseshoer' and receive the pay of a sergeant of artillery."

631. The Act of March 23, 1910, abolishes the grade of blacksmith and farrier in the cavalry, and in lieu thereof creates a grade of horseshoer and a grade of farrier; it also reduces the authorized number of mechanics for each battery of field artillery from four to three, and establishes a grade of horseshoer in the field artillery.

For decisions pertaining to payment of the additional pay under the acts of May 11, 1908, and March 3, 1909, see War Department circulars 41 and 65, 1909, and 15, 1910.

BONUS FOR REENLISTMENT.

632. "Hereafter any private soldier, musician, or trumpeter honorably discharged at the termination of his *first* enlistment who reenlists within three months of the date of said discharge shall, upon such reenlistment, receive an amount equal to three months' pay at the rate he was receiving at the time of his discharge."—*Act May 11, 1908, 35 Stat., 110; G. O., 80, 1908.*

633. The bonus for reenlistment is payable to privates first-class of engineers, ordnance, Signal Corps, and Hospital Corps; privates Hospital Corps; trumpeters; musicians of infantry, artillery, and engineers; privates of cavalry, artillery, infantry, and Signal Corps; privates second-class of engineers and ordnance, and is payable to men who may have been discharged prior to May 11, but reenlisted after May 11, as well as to those who are discharged after May 11. (All bands are excluded.) The three months' pay includes *all* pay he was receiving at the time of his discharge, such as foreign service increase, additional pay for marksmanship, gunner, extra-duty or special ratings in the Coast Artillery Corps.—*See 14 Comp., 859 and 866, June 8 and 11, 1908; Cir. 52 and 57, W. D., 1908.*

NOTE.—The appointment of a corporal or sergeant at recruiting stations, as provided by the Act of February 2, 1901 (Manual, paragraph 714), does not confer upon him the noncommissioned office of a sergeant or corporal, but only the rank, pay, and allowances of the noncommissioned grade, and in contemplation of said act he remains a private and is therefore not deprived of a right to receive the bonus of three month's pay. The rate of the bonus is the rate of pay which was actually being received at the date of discharge. Comptroller, July 30, 1910. (Marine Corps case.) P. M. G. O., 84267, G. O. 157, W. D., 1910.

634. When a soldier's continuous service on May 11, 1908, was such as placed him in his first enlistment period, any service which he may have had prior to the commencement of such continuous service does not affect his right to the bonus of three months' pay.—*Comp., July 21, 1908, Cir. 71, W. D., 1908.*

635. A soldier discharged for the convenience of the Government subsequent to May 11, 1908, after having completed more than half of his first enlistment period, is to be viewed as having been discharged at the termination of his first enlistment.—*P. M. G. O., July 1, 1908, 63603.*

636. An enlisted man of the Marine Corps honorably discharged as a private or musician at the expiration of his first enlistment of four years subsequent to May 11,

1908, and who enlists in the Army within three months, is entitled under the act of May 11, 1908, to receive the three months' pay as provided by said act. He is entitled to the bonus at the rate he was receiving at date of his discharge.—*15 Comp., 97, Aug. 21, 1908.*

If discharged prior to May 11, 1908, and enlisted after the passage of the act, but within three months of discharge, is entitled to the bonus.—*See 15 Comp., 339, Nov. 8, 1908.*

637. A soldier discharged as an acting cook of the Hospital Corps is not entitled to bonus upon reenlistment.—*Comp., Aug. 31, 1908, P. M. G. O., 63603-119.*

638. A private of a band transferred to a casual detachment of other than bands, for the purpose of discharge, ceases to be a member of a band from the date of his transfer, and is therefore entitled to the bonus upon reenlistment.—*Sec. of War, Dec. 9, 1908, P. M. G. O., 72212.*

BY EXPRESS OR REGISTERED MAIL.

639. "The Secretary of War is authorized to arrange for the payment of the enlisted men serving at posts or places where no paymaster is on duty, by check or by currency, to be sent to them by mail or by express, at the expense and risk of the United States."—*Act Feb. 27, 1893, 27 Stat., 479; G. O., 20, 1893.*

640. "Upon application approved by the department commander, a quartermaster may transport public funds by express. In such cases he will receipt only for so many sealed packages said to contain so much public money. When an absent disbursing officer sends his check to the order of the quartermaster, requesting him to express the amount named therein, the latter will receipt for the actual amount to be transported. In case of loss of funds by unavoidable accident the shipping officer will not be held responsible, and the officer accountable for the funds must seek relief through application to the Court of Claims or to Congress."—*A. R., 1150, 1908.*

641. "For posts at which payments are not required to be made in person, the paymaster will transmit by registered mail or express the pay due in one or more of the following ways:

1. By individual check, payable to the order of each man, for the exact amount due.
2. By inclosing in a separate sealed envelope the exact amount in currency due each soldier, with his name and the amount inclosed marked thereon."—*A. R., 1336, 1908.*

642. "If the payment is not to be made by the paymaster in person, the commanding officer, when forwarding the rolls, will furnish the paymaster with the name, rank, etc., of the officer designated to see that the men of the command are paid, and at the same time will state what part of the pay can conveniently be received by the men in individual checks and cashed at or near the post without discount, designating the location of depository on which it is desired that the checks should be drawn, and whether it is desired that the checks be sent by mail or by express. The remainder of the pay will be sent in envelopes."—*A. R., 1340, 1908.*

643. "The paymaster will, as far as practicable, draw the checks on the depository designated; the checks, when not sent by mail, and the money for each organization will be inclosed in separate packages properly marked, and the whole will be consolidated into one package and forwarded by express to the post commander. One of each of the company or detachment rolls, extended to show the amounts to be paid, will be returned to the commanding officer and by him sent to the proper company commanders."—*A. R., 1341, 1908.*

644. "The paymaster will, in the presence of at least one witness, personally place in each envelope the exact amount of money due the soldier, seal the same, see that

the name of the soldier and amount inclosed are marked on the envelope, and that the individual checks and the sealed envelopes are inclosed in one sealed package, upon the outside of which will be indorsed—

1. Name of the organization.
2. Number of checks inclosed.
3. Number of sealed envelopes inclosed.
4. Total amount of pay due and remitted, less deposits, $———.
   (*a*) By check..... $———.
   (*b*) By currency..... $———.
5. Signature of the paymaster.

All the packages containing checks and sealed envelopes for the several organizations, completed and indorsed as above, will be made up into one parcel and sealed by the paymaster. Upon the outside will be marked the name and address of the post or other command and the names of the subordinate organizations for which pay is therein remitted, and the paymaster will append thereto his signature."—*A. R., 1342, 1908.*

645. "The consolidated package thus marked and addressed to the commanding officer will be turned over to the quartermaster, who will forward the same by express to its destination.

The following are specimen indorsements:

FOR THE COMMANDING OFFICER, FORT LEAVENWORTH, KANS.

Contents of this package.

The pay, less deposits, due for month of September, 1896, for—

N. C. O. and band, 20th Infantry.
Co. A, " "
" B, " "
" C, " "
" D, " "
" E, " "
" F, " "
" G, " "
" H, " "
Troop A, 6th Cavalry
" B, " "
" C, " "
" D, " "
Hospital Corps Detachment.
Post N. C. Staff.

In making up the contents of this package the provisions of paragraph 1342 of the Army Regulations have been complied with.

JOHN SMITH,
Major and Paymaster.

Pay for Troop F, 8th Cavalry, September, 1896.

Contents.

43 sealed envelopes	$1,000.00
17 checks	563.18
60 remittances	1,563.18

JOHN SMITH,
Major and Paymaster.

———

Private Joseph Thompson, Co. A, 20th Infantry.

Contents.

$14.75 in currency."

—*A. R., 1343, 1908.*

646. "At places beyond express delivery the post commander, when notified by the paymaster that funds sent by express are to be expected, will send an officer with a suitable escort to receipt for the express package and convey the funds to the post. The name of the officer authorized to receipt for the package will previously have been reported to the paymaster."—*A. R., 1344, 1908.*

647. "When the express package is received at the post it will be opened in the presence of witnesses by the commanding officer, who will observe the condition of the seals, verify the number of company and detachment packages, and see that the marking upon them conforms to these instructions. The separate sealed packages containing the pay for the several companies and detachments will then be delivered to the officer designated to pay the command, for distribution, which will be made

as soon as practicable thereafter; but in no case will such distribution be deferred more than twenty-four hours. The commanding officer will be responsible for the safe-keeping of the packages of funds from the time of their receipt at the post until they have been thus turned over for distribution."—*A. R., 1345, 1908.*

648. "When a company or detachment is paraded for pay, the officer designated to pay the command will open the package containing the pay for that company or detachment in the presence of at least one witness, who shall be a commissioned officer; or, in the absence of a commissioned officer, the verification and delivery may be witnessed by a contract surgeon. The number of checks in the package and the number of sealed envelopes purporting to contain the pay of individual soldiers will be counted, and the agreement of this number with the record made by the paymaster upon the wrapper will be verified by both officers, and the amount marked on the sealed envelope as the pay due each man will be verified by comparison with the pay roll before the distribution begins. As each man's name is called the check drawn to his order will be given to him, or the envelope bearing the man's name will be opened, its contents verified by comparison with the marks on the envelope or with the pay roll, and the money handed to the soldier by said officer, all in presence and under the personal observation of the officer designated to witness the payment."—*A. R., 1346, 1908.*

649. "Should there be a deficiency it will be so certified on the roll by the paying and verifying officers, and the envelope will be resealed without taking anything from it, and returned to the paymaster unless the amount should be offset by finding a surplus in another envelope. Should there be an excess the surplus will be returned to the paymaster. In each case a statement of the facts, with appropriate certificates, will be sent to the paymaster by the commanding officer."—*A. R., 1347, 1908.*

650. "In case of error or informality a statement of the facts as found to exist will be immediately indorsed upon the envelope or wrapper, as the case may be, and the officers present will certify to the correctness of the statement and lay the same before the commanding officer."—*A. R., 1348, 1908.*

651. "The copy of the pay roll of each organization, which the paymaster is required by paragraph 1341 to return to the post, will be reforwarded to the paymaster by the commanding officer, without delay, after the payment is completed."—*A. R., 1349, 1908.*

652. "Should any error or informality be discovered in a check it will be returned to the paymaster, who will correct the same and return it with the least practicable delay. The roll will be returned to the paymaster after payment of the company with a note thereon, verified by the witnessing officer, stating the facts as to the erroneous check. The receipt of the corrected check will be certified by the company commander to the paymaster, who will file such certificate with the pay rolls."—*A. R., 1350, 1908.*

653. "Should the bank or person who cashes the individual check so desire, the company commander will certify to the correctness of the indorsements made by his men upon their respective checks."—*A. R., 1351, 1908.*

654. "An officer commanding a company or detachment at the time of payment will sign the prescribed certificate as to witnessing the payment, printed on the pay roll, and, when requested to do so by the paymaster, will certify that the paymaster's retained roll is a true copy of the roll upon which payment was made."—*A. R., 1352, 1908.*

655. "Should a soldier die or desert in the interval between the signing of the pay roll and the receipt of the money at the post from the paymaster, the check or cash will be returned immediately to the paymaster by the company or detachment

commander, the cash by express, through the Quartermaster's Department, the check by registered mail; and a note of explanation stating the fact of nonpayment and return of the check or money will be made on the roll, and verified by the signature of the witnessing officer. The same course will be pursued should a soldier decline to receive his pay, or if for any reason it should be impracticable to deliver it to him in person. When a paymaster has had money returned to him in such cases he will not cancel the signature of the soldier on the roll, but will mark 'Not paid' opposite the signature.

"Should it appear from the pay rolls submitted to the paymaster that the term of any soldier thereon will expire and he be discharged before the pay rolls and money can be received back at the post, the paymaster will ignore the man's account and mark 'Not paid' in the 'Total paid' column, and the company commander in preparing such soldier's final statements will note thereon the date of the last actual payment and not the date of expiration of the muster period for which he has signed the roll."—*A. R., 1353, 1908.*

NOTE.—The money returned to the paymaster should be taken up in collections.—*See Manual, paragraph 823.*

656. Money sent to an officer for delivery to a soldier who deserts before its receipt can not be used by the officer to settle the soldier's debts.—*Digest Comp., 1902, p. 127.*

Where the company commander has made a technical delivery of the pay to the soldier it is to be viewed as having been constructively placed in the soldier's possession and may be used to liquidate post exchange dues and similar authorized indebtedness. Any balance remaining should be deposited as "effects of deserter."—*J. A. G., Feb. 3, 1907, and Oct. 12, 1909; P. M. G. O., 60190 and 77593.*

Should the date of desertion antedate the date of payment of the command there can be no actual or technical delivery of the pay.—*P. M. G. O., Apr. 8, 1908, 63090.*

657. "When companies or detachments of troops are absent from their stations for an indefinite period, and funds for their payment can not be sent by express, the rolls will be held and not sent to the paymaster until the troops reach some point to which it is practicable to send funds. When a command can be mustered and the rolls completed and duly signed by the men, they can be sent to the paymaster to be made out and held by him until notified where and when the command can be paid. In cases where the rolls have been sent to the paymaster and the troops are sent away from their station before the receipt of funds for their payment, post commanders will not hold the money at their discretion, but will return the rolls and the money to the paymaster unless payment can be made within a reasonable time, not exceeding three days."—*A. R., 1354, 1908.*

658. "Deposits may be made in the usual manner, the amount to be deposited being reported to the paymaster by letter forwarded with the rolls, the soldier's deposit book being also forwarded therewith. When it is known that the payment will be made by check and the rolls are forwarded without signatures, an order directing deposit of the desired amount of pay, signed by the soldier and witnessed by the company or detachment commander, will accompany the rolls. Should a man desire to deposit a sum greater than his pay his company commander will see that a proper check, postal order, or express order accompanies his deposit book; if neither check nor order can be obtained the company commander will send the money by registered mail at public expense, verifying the amount and reporting it in a separate communication to the paymaster. Deposit books will be returned to the company commander properly filled in for attestation."—*A. R., 1355, 1908, amended by G. O., 128, W. D., 1908.*

NOTE.—The amount of pay so deposited should be treated as if actually deposited by the soldier *in cash* and paid to him *in cash*. The written order for deposit of an amount of pay due will be accepted as a valid acknowledgment of receipt of payment.—*P. M G. O., 78079.*

CERTIFICATE OF MERIT.

659. "A certificate of merit granted to an enlisted man for distinguished service shall entitle him, from the date of such service, to additional pay at the rate of $2 per month while he is in the military service, although such service may not be continuous."—*R. S., 1285 amended by act Feb. 9, 1891, 26 Stat., 737; G. O., 19, 1891.*

The above is payable during military service, whether as an officer or enlisted man (*7 Comp., 550, Mar. 19, 1901*), and is payable in full, whether on the active or retired list.—*8 Comp., 405, Dec. 14, 1901.*

NOTE.—The holder of a medal of honor is not entitled to additional pay therefor.

660. If the recommendation for the granting of a certificate of merit to a soldier is made prior to his discharge the granting of the certificate after his discharge is authorized and he is entitled to the additional pay thereunder.—*9 Comp., 160, Oct. 24, 1902. (Case Sergt. Hamilton.)*

NOTE.—Payable by the Auditor only.

EXTRA DUTY.

661. Enlisted men employed on extra duty for periods of not less than ten days in the offices of the artillery district engineers and artillery district ordnance officers, and as switchboard operators at seacoast fortifications, and also enlisted men employed as switchboard operators at interior posts receive extra-duty pay at the rate of thirty-five cents per day from the Pay Department.—*See annual appropriation act.*

As the number of enlisted men that may draw extra-duty pay as clerks to district artillery engineers and artillery district ordnance officers, and as switchboard operators at seacoast fortifications and at all other posts, is allotted by the War Department, commanding officers will see that the number of enlisted men detailed for such duties is not in excess of the number allotted.—*Cir. 1, W. D., 1908.*

NOTE.—The allotment of clerks and switchboard operators is announced from time to time in War Department circulars.

662. To be entitled to extra pay for extra duty in the office of an artillery district engineer or an artillery district ordnance officer, or as switchboard operator at a seacoast fortification or an interior post, an enlisted man must be detailed by name in orders issued in advance of his entry upon the extra duty, reciting that the detail is for duty for not less than ten days. When so employed he will be mustered for the extra-duty pay on pay rolls of his organization or on final statements. No payment of the extra-duty pay can be made to a soldier unless the voucher shows that he has performed extra duty for ten full days under the same detail, but it is not necessary that such service be rendered on consecutive days. Where the exigencies of the service are such as to prevent the issuance of orders for details on extra duty in advance of the assumption of the duty, such details should be confirmed in orders, and will be effective from the date set forth in the confirmatory orders, which will show the actual date of the detail.—*See Circular 50, W. D., 1906.*

663. An enlisted man when employed in the office of an artillery district engineer or an artillery district ordnance officer for a period of not less than ten days is entitled to extra-duty pay for six days a week, and when employed, after July 1, 1907, for a period of not less than ten days as a switchboard operator at a seacoast fortification is entitled to extra-duty pay for seven days a week. The muster roll and pay roll on which an enlisted man is mustered for extra-duty pay will contain the following data under the head of remarks: Dates of the beginning and of the ending of the time for which employed during the period covered by the muster and also the actual number of days to which he is entitled to the extra-duty pay; for example, "Clerk District Engineer, entitled to extra-duty pay May 1 to 31, 1907, 27 days," or "Switchboard operator, entitled to extra-duty pay July 1 to 31, 1907, 31 days." In other words,

Sundays will be excluded from computation of extra-duty pay in the case of a man employed in the office of an artillery district engineer or an artillery district ordnance officer and included in the case of a man performing the duties of a switchboard operator.

The muster roll and pay roll in the case of an enlisted man entitled to extra-duty pay while performing the duties of a switchboard operator at an interior post will contain the following data under the head of remarks: Dates of the beginning and ending of the time for which the soldier was employed during the period covered by the roll and the actual number of days to which he is entitled to the extra-duty pay; for example, "Switchboard operator, entitled to extra-duty pay July 1 to 31, 1907, 22 days."—*Cir. 32, W. D., 1907.*

NOTE.—The order making the detail should be noted on the first pay roll and the order for relief should be noted on the last pay roll.

664. Where a man is mustered for extra duty for less than ten days, the paymaster will refuse payment *unless* the pay roll shows that the soldier has performed extra duty for ten full days under same detail—not necessarily consecutive days.—*P. M. G.*

665. "Except in case of emergency, a noncommissioned officer will not be detailed on extra duty, other than that of overseer, without prior authority for such detail having been obtained from the department commander or the general officer commanding the post, or, in the case of places excepted from the control of department commanders by paragraph 187, from the Secretary of War, upon an application in each case for authority fully setting forth the necessity for the detail and specifying the kind of duty to be performed. The name of the noncommissioned officer to be detailed need not be stated in the application, but the orders detailing noncommissioned officers and other enlisted men for extra duty must in each case specify the men by name. A noncommissioned officer will not be detailed on any duty inconsistent with his rank and position in the military service."—*A. R., 169, 1908, as amended by G. O., 96, W. D., 1910.*

NOTE.—When a noncommissioned officer is mustered for extra-duty pay, the roll or final statements should indicate that the detail had been approved by department commander.

666. "Signal-Service men shall not receive extra-duty pay unless specially directed by the Secretary of War."—*Act June 20, 1878, 20 Stat., 219; G. O., 41, 1878.*

NOTE.—If enlisted men of the Signal Corps are detailed as switchboard operators at seacoast fortifications and at interior posts, with the authority of the Secretary of War, they are entitled to the extra-duty pay provided therefor.—*Opinion J. A. G., Aug. 26, 1907; P. M. G. O., 63858.*

667. "Enlisted men of the several staff departments, including members of the post noncommissioned staff, will not be detailed on extra duty without authority from the War Department. They are not entitled to extra-duty pay for services rendered in their respective departments."—*A. R., 170, 1908.*

The "authority from the War Department" must be obtained in advance of the detail.—*J. A. G., Nov. 17, 1904, Cir. 53, W. D., 1904.*

668. "Enlisted men receiving or entitled to the 20 per cent increased pay" (for foreign service) "shall not be entitled to or receive any additional increased compensation for what is known as extra * * * duty."—*Act Mar. 2, 1901, 31 Stat., 903; G. O., 26, 1901.*

669. Enlisted men of the line of the Army and of the Signal Corps, employed in the Territory of Alaska on the Alaskan cable and telegraph system for periods of not less than ten days, receive extra pay at the rate of thirty-five cents per day.—*Act May 11, 1908, 35 Stat., 114; G. O., 80, 1908.*

Without determining whether the proviso in the act of March 2, 1901 (Manual, paragraph 668), is still in force, the above extra pay is payable for the fiscal year 1909 or for any year that a specific appropriation is made therefor.—*14 Comp., 846, June 2, 1908; Cir. 57, W. D., 1908.*

FOREIGN SERVICE.

670. "*Provided*, That hereafter the pay proper of all commissioned officers and enlisted men serving beyond the limits of the States comprising the Union, and the territories of the United States contiguous thereto, shall be increased ten per centum for officers and twenty per centum for enlisted men over and above the rates of pay proper as fixed by law for time of peace, and the time of such service shall be counted from the date of departure from said States to the date of return thereto."—*Act June 30, 1902, 32 Stat., 512; G. O., 68, W. D., 1902.*

Both dates inclusive.—*13 Comp., 632, Mar. 21, 1907.*

"Increase of pay for service beyond the limits of the States comprising the Union, and the territories of the United States contiguous thereto, shall be as now provided by law."—*Act May 11, 1908, 35 Stat., 110; G. O., 80, 1908.*

NOTE.—The date of arrival in the United States of enlisted men returning from a tour of foreign service or on furlough is held to be the date on which the vessel bearing them reaches the dock provided for landing purposes in the harbor of destination of such enlisted men within the continental limits of the United States.—*See Cir. 12, W. D., 1910.*

671. The 20 per cent increase of pay for foreign service is not payable to enlisted men for service in Porto Rico and Hawaii.

The effect of the provision of the act of May 11, 1908 (35 Stat., 110; G. O., 80, 1908), being to continue the limitation imposed by the acts of June 12, 1906 (34 Stat., 247; G. O., 115, 1906), and March 2, 1907 (34 Stat., 1164; G. O., 48, 1907).—*14 Comp., 845, June 2, 1908; Cir. 57, W. D., 1908.*

Foreign service pay to enlisted men for service in Porto Rico and Hawaii ceased June 30, 1906.—*See 13 Comp., 33, July 21, 1906.*

672. "The term 'pay proper' means compensation which may properly be designated as 'pay' as distinguished from allowances or other methods of compensation not specifically described as 'pay,' and includes longevity pay."—*Sup. Ct., Mar. 13, 1905. (Case S. C. Mills.)*

Also includes the $2 for certificate of merit and the $1 and $2 for gunners.—*11 Comp., 696, 760, May 17, June 14, 1905.*

NOTE.—Under the above the additional pay of gunners, expert riflemen, casemate electricians, etc., will be included in computation of foreign service pay.

673. An enlisted man on detached service with the Zeigler Polar Expedition was not assigned to *duty on land* beyond the limits of the United States, and is not entitled to foreign service pay.—*12 Comp., 609, Apr. 11, 1906. (Case J. E. Moulton, 2d Cavalry.)*

An enlisted man serving on an army transport is not entitled to foreign service pay (*Comp., June 19, 1906, case R. A. Tarbert*), except as provided in the act of May 11, 1908, 35 Stat., 114.—*See Manual, paragraph 533.*

674. An enlisted man who, through his own fault, does not return to the United States from foreign service with his organization is not, under the terms of the law, deprived of foreign service increase until he reaches the United States.—*P. M. G.*

LENGTH OF SERVICE.

675. "Hereafter any soldier honorably discharged at the termination of an enlistment period who reenlists within three months thereafter shall be entitled to continuous service pay as follows, which shall be in addition to the initial pay: For those whose initial pay is $36 or more, an increase of $4 monthly for and during the second enlistment, and a further increase of $4 for and during each subsequent enlistment up to and including the seventh. For those whose initial pay is $18, $21, $24, or $30, an increase of $3 monthly for and during the second enlistment, and a further increase of $3 for and during each subsequent enlistment up to and including the

seventh. For those whose initial pay is $15 or $16, an increase of $3 monthly for and during the second and third enlistments each, and a further increase of $1 for and during each subsequent enlistment up to and including the seventh."—*Act May 11, 1908, 35 Stat., 109; G. O., 80, 1908.*

676. "The present enlistment period of men now in service shall be determined by the number of years of continuous service they have had at the date of approval of this act, under existing laws, counting three years to an enlistment, and the former service entitling an enlisted man to reenlisted pay under existing laws shall be counted as one enlistment period."—*Act May 11, 1908, 35 Stat., 109; G. O., 80, 1908.*

677. Any enlisted man in service on May 11, 1908, who had prior service entitling him to reenlisted pay is entitled to credit for one enlistment period on account of such service, regardless of whether, on May 11, 1908, he was in a status of "entitled to reenlisted pay" or in a status of a certain year of continuous service.—*14 Comp., 851, June 8, 1908.*

Any soldier who completed at least five years of continuous service which included an honorable discharge and reenlistment and who then remained out of service over three months became entitled to "reenlisted pay" under the laws in force prior to May 11, 1908.

678. An enlisted man who reenlisted in the Army after the approval of the act of May 11, 1908, within three months from an honorable discharge at the termination of an enlistment period prior to the passage of the act is entitled to have his service counted as continuous within the meaning of the provisions of said act granting continuous-service pay.—*14 Comp., 866, June 11, 1908.*

And is entitled to credit, in computing his continuous-service pay, for as many enlistment periods served as is found by dividing the time actually served (continuously) by three.—*15 Comp., 340, Nov. 28, 1908.*

Adding one enlistment period for any prior service which entitled him to reenlisted pay.—*14 Comp., 851, June 8, 1908; Cir. 57, W. D., 1908.*

For example: If the soldier on discharge had eight years of continuous service, he would on reenlistment be entitled to pay of the third enlistment period. If, prior to the commencement of such continuous service, he had service which entitled him to reenlisted pay, he would be entitled to pay of the fourth enlistment period.

679. "Nothing herein contained shall be construed so as to reduce the pay or allowances now authorized by law for any * * * enlisted man of the Army."—*Act May 11, 1908, 35 Stat., 110; G. O., 80, 1908.*

NOTE.—This applies only to men who were in the service on May 11, 1908, by virtue of having enlisted prior to such date.

680. Men in service at the time of approval of the act of May 11, 1908, are entitled to be paid for the remainder of the enlistment in which they were serving on that date at the old or new rate of pay, whichever works to their advantage.—*14 Comp., 857, June 8, 1908; Cir. 57, W. D., 1908; 15 Comp., 165, Sept. 28, 1908; G. O., 172, 1908.*

NOTE.—When a soldier is mustered for pay at the old rate, the year of continuous service should be shown on the muster and pay rolls in addition to the enlistment period.—*G. O., 172, 1908.*

681. The time a soldier is held in service beyond expiration of his enlistment period is a part of that enlistment, and upon reenlistment within three months he is entitled to the pay of the next enlistment period.—*Comp., July 21, 1908, Cir. 71, W. D., 1908. (Case Pvt. Lemker, 118 C. A. C.)*

682. "The act (May 11, 1908) does not provide for counting service in the army without regard to discharge and reenlistment, except service rendered prior to the date of approval of the act. On and after such date service is to be counted by enlistment periods, and enlistment periods are determined by discharge and reenlistment. The enlistment period of a soldier in service at the date of the approval of the act

having been determined under the rule laid down in the act, it continues until his discharge at the termination of the enlistment period in which he is found to be serving."—*15 Comp., 82, Aug. 8, 1908.* (*Case Marine Corps.*)

683. A soldier discharged by purchase and reenlisted within three months is not entitled to credit for an additional enlistment period. Upon such reenlistment he takes up the thread of the enlistment period in which he was serving at the date of discharge by purchase.—*P. M. G. O., Sept. 17, 1908, 70406.*

684. "Hereafter an enlistment shall not be regarded as complete until the soldier shall have made good any time lost during an enlistment period by unauthorized absences exceeding one day, but any soldier who receives an honorable discharge for the convenience of the Government after having served more than half of his enlistment shall be considered as having served an enlistment period within the meaning of this act."—*Act May 11, 1908, 35 Stat., 109; G. O., 80, 1908.*

The requirement for making good time absent without leave applies only to men enlisting on or after May 11, 1908.

685. A soldier enlisted prior to May 11, 1908, is entitled to be discharged three years from date of enlistment without making good time lost by absence without leave. Such date of discharge marks the termination of an enlistment period, and upon reenlistment within three months he is entitled to the pay of the next enlistment period.—*Comp., Sept. 1, 1908, P. M. G. O., 63603-79.* (*Case C. M. Smith, 17th Infantry.*)

686. "No soldier shall be again enlisted in the Army whose service during his last preceding term of enlistment has not been honest and faithful."—*Sec. 2, act Aug. 1, 1894, 28 Stat., 216.*

Under above act it is held that a discharge which is other than for "service honest and faithful" precludes reenlistment.—*Cir. 73, W. D., 1907.*

687. Reenlistments can not be antedated so as to place soldiers within the three months' limit for purposes of continuous service pay (*6 Comp., 754, Mar. 28, 1900*), nor does an application for reenlistment within three months entitle the soldier to such increase. The benefit can only be obtained by actual reenlistment before the expiration of three months.—*Comp., Nov. 26, 1902, Cir. 63, A. G. O., 1902.*

In computing the period of three months, the day of discharge must be excluded.—*5 Comp., 363, Jan. 4, 1899.*

688. Enlisted men of the Regular Army who served as commissioned officers, U. S. Volunteers organized in 1898 and 1899, or in the Porto Rico Regiment or Philippine Scouts on or before March 2, 1903, and who upon their muster out returned to the ranks of the Regular Army, shall have such service counted as if it had been rendered as enlisted men, and be entitled to all continuous service pay.—*Act Mar. 2, 1903, 32 Stat., 934; G. O., 24, A. G. O., 1903.*

The above made applicable to *all* service as commissioned officers with Philippine Scouts.—*Act June 12, 1906, 34 Stat., 248; G. O., 115, 1906.*

The enlistment period of a man who has enlisted within three months from the date of his discharge as a commissioned officer of Philippine Scouts is determined by dividing his total continuous service at date of discharge by three, adding an additional enlistment period for any prior service which entitled him to "reenlisted pay." For example: If the officer on discharge had eight years of continuous service he would, on reenlistment, be entitled to pay of the third enlistment period. If prior to the commencement of such continuous service he had service which entitled him to reenlisted pay he would be placed in his fourth enlistment period.—*P. M. G. O., Apr. 21 and Sept. 7, 1909, 74979 and 78043.*

689. Those men who have been honorably discharged from the Marine Corps and enlisted in the Army within the time prescribed by law for that purpose are regarded

as having been continuously in the service and entitled to all the advantages it confers under the laws regulating this subject.—*Digest, 2 Comp., 1915, ed. 1869.*

NOTE.—Service in the Navy does not count for continuous service in the Army.—*12 Comp., 652, Mar. 16, 1906.*

690. An enlisted man of the Marine Corps, honorably discharged at the expiration of his first enlistment of four years and enlisted in the Army within three months therefrom, is only entitled to pay of the second enlistment period.—*P. M. G. O., Sept. 18, 1908, 70439. See 15 Comp., 82, Aug. 8, 1908.*

691. "An enlisted man is not entitled to count time served as a cadet in computing his pay for continuous service."—*Comp., Nov. 17, 1902, Cir. 57, A. G. O., 1902.*

692. Time served in fraudulent enlistment can not be counted in computation of service pay.—*Comp., Sept. 28, 1900, P. M. G. O., 4302.*

NOTE.—Unless the Government waives the objection and allows the contract to stand.—*See paragraph 591, Manual, 14 Comp., 267 and 367, Nov. 8 and Dec. 17, 1907: also Comp., June 8, 1908, P. M. G. O., 58999.*

693. Time served prior to a discharge, which is other than honorable, can not be considered in determining a soldier's status for pay purposes in a subsequent enlistment.—*14 Comp., 367, Dec. 17, 1907; Comp., June 8, 1908, P. M. G. O., 58999 (Case Harry A. Rappold); Comp., Jan. 11, 1908, P. M. G. O., 68684. (Case David Mosten.)*

Except that in determining the enlistment period of a man in service (or constructively in service) on May 11, 1908, credit for an additional enlistment period may be allowed for service which entitled him to "reenlisted pay" and which was terminated by other than an honorable discharge, provided such discharge was not by sentence of court-martial.—*Comp., June 28, 1910, P. M. G. O., 82897. (Case Kaspar Baebler.)*

694. "Hereafter any soldier honorably discharged at the termination of his first or any succeeding enlistment period who reenlists *after* the expiration of three months shall be regarded as in his second enlistment."—*Act May 11, 1908, 35 Stat., 109; G. O., 80, 1908.*

An enlisted man honorably discharged or mustered out of service as a member of the volunteer force organized under the act of March 2, 1899, can not be viewed as having been discharged at the termination of an enlistment period.—*Comp., Apr. 5, 1910; P. M. G. O., 82059.*

This applies equally to enlisted men of volunteers organized under the act of April 23, 1898.—*P. M. G.*

695. An enlisted man "honorably discharged at the termination of his first or any succeeding enlistment period," either before or after May 11, 1908, who reenlists subsequent to May 11, 1908, after the expiration of three months from the date of his discharge, is entitled, under the provisions of the act of May 11, 1908, to be paid as of his second enlistment period.—*15 Comp., 558, March 20, 1909.*

696. An enlisted man honorably discharged for the convenience of the Government after the completion of more than half of his enlistment, either before or after May 11, 1908, who reenlists subsequent to May 11, 1908, after the expiration of three months from the date of his discharge, is entitled to be paid as of his second enlistment period.—*Comptroller, Aug. 30, 1909, Cir. 53, W. D., 1909.*

697. A soldier serving in his first enlistment period on May 11, 1908, and discharged for the convenience of the Government before serving more than half of his enlistment (or by purchase before completing his enlistment) is entitled, should he again enter the service before or after the expiration of three months from the date of discharge, to pay of the first enlistment period only, regardless of the fact that prior to the commencement of the continuous service which placed him in his first enlistment period on May 11, 1908, he had served a completed enlistment period.—*15 Comp., 638, Apr. 20, 1909, Cir. 20, W. D., 1909. (Case Private Le Roy.)*

698. An enlisted man discharged from a five-year enlistment, under the provision of the act of June 16, 1890, after serving three years and three months, was not discharged at the termination of an enlistment period within the meaning of the act of May 11, 1908, and upon reenlistment after May 11, 1908, is not entitled to count such service so as to place him in his second enlistment period.—*Comp., October 20, 1909, P. M. G. O., 78396.*

NONCOMMISSIONED OFFICERS.

699. "The regimental noncommissioned staff officers consist of the sergeant major, the quartermaster sergeant, commissary sergeant, and two color sergeants, and are appointed by the regimental commander. The battalion noncommissioned staff officers are the battalion sergeants major, and in engineer and field artillery troops, battalion quartermaster sergeants. They are appointed by the regimental commander after consultation with the battalion commander. When a battalion is detached from regimental headquarters the battalion noncommissioned staff officers are appointed temporarily by the battalion commander, who will immediately notify the regimental commander, and such temporary appointment will be in full force and effect from the date it is made and will continue in full force and effect from that date if it be approved by the regimental commander. If the regimental commander disapproves the appointment, then the increased rank and pay will cease upon receipt by the battalion commander of notice of such disapproval. Each noncommissioned staff officer will be furnished with a warrant signed by the regimental commander and countersigned by the regimental adjutant. The appointment takes effect on the day upon which it is made and the warrant may be continued in force upon discharge and reenlistment, if reenlistment be made on the day following that of discharge; each reenlistment and continuance will be noted on the warrant by the adjutant. Any noncommissioned staff officer may be reduced to the ranks by the sentence of a court-martial, or by order of the commander having final authority to appoint such noncommissioned officer."—*A. R., 251, 1908, amended by G. O., 169, W. D., 1908.*

NOTE.—When the warrant is continued on reenlistment the roll should show that fact affirmatively.

700. "The Coast Artillery Corps noncommissioned staff officers consist of sergeants major, senior grade; master electricians; engineers; electrician sergeants, first class; electrician sergeants, second class; master gunners; sergeants major, junior grade, and firemen. They are appointed upon the recommendation of the Chief of Coast Artillery after due examination under rules announced from time to time by the War Department. They will be furnished with warrants signed by the Chief of Coast Artillery. The appointment takes effect on the day upon which it is made and the warrant may be continued in force upon discharge and reenlistment if reenlistment be made on the day following that of discharge; each reenlistment and continuance will be noted on the warrant by the artillery district commander and The Adjutant-General of the Army will be informed of the fact. Master electricians, engineers, electrician sergeants, first class, electrician sergeants, second class, and master gunners, though liable to discharge for inefficiency or misconduct, will not be reduced. Any other Coast Artillery Corps noncommissioned staff officer may be reduced to the ranks, by the sentence of a court-martial or upon the recommendation of the artillery district commander approved by the Secretary of War."—*A. R., 305, 1908, amended by G. O., 128, 1908.*

701. "The promotion and reduction of noncommissioned officers of the Engineers is governed by the following extract from paragraph 239, Army Regulations:

"The regulations relative to reductions apply to battalions not organized into regiments unless otherwise specifically provided."

702. Post noncommissioned staff officers and others appointed by the Secretary of War receive pay from date of appointment, not from date of warrant.—*P. M. G.; see Par. 93, A. R., 1908.*

703. Company noncommissioned officers are appointed by regimental commanders, or temporarily appointed by battalion commanders, under the conditions stated in paragraph 251 (Army Regulations), on the recommendation of their company commanders; but in no case will any company organization have an excess of noncommissioned officers above that allowed by law. The noncommissioned officers of Coast Artillery Corps companies will, upon the recommendation of the company commanders, be appointed by artillery district commanders.—*A. R., 266, 1908, amended by G. O., 164, W. D., 1908.*

704. "Appointments of company noncommissioned officers and acting cooks of the Hospital Corps will take effect on the day of appointment by the authorized commander, and of first sergeants, quartermaster sergeants, stable sergeants, chief mechanics, cooks, artificers, farriers, horseshoers, mechanics, saddlers, wagoners, musicians, trumpeters, and first-class privates on the day of appointment by the company commander; but in case of vacancy in a company absent from regimental and battalion headquarters a company commander may make a temporary appointment of a noncommissioned officer, which will carry rank and pay from the date of such appointment. Information of the appointment will be promptly sent to the regimental commander, and if he disapproves it the increased rank and pay will cease upon receipt by the company commander of such disapproval."—*A. R., 270, 1908, amended by G. O., 141, 1909.*

NOTE.—Appointments and promotions can not be antedated, but carry pay from the date when actually made, though announced in orders of a later date.

705. "Chief mechanics, cooks, farriers, horseshoers, mechanics, artificers, saddlers, wagoners, musicians, trumpeters, and first-class privates are enlisted as privates, and after joining their companies are appointed by their respective company commanders. For inefficiency or misconduct they are subject to reduction by the same authority."—*A. R., 273, 1908, amended by G. O., 141, 1909.*

706. "Men may be enlisted for the Signal Corps, at the discretion of the Chief Signal Officer of the Army, in the class or grade for which they are competent and in which there is a vacancy. They will be promoted and reduced in the class or grade, as fixed by law, by the Chief Signal Officer of the Army or by his authority."—*A. R., 1575, 1908.*

The promotion of noncommissioned officers of the Signal Corps takes effect from the date as stated in the order announcing the change of rank, though the date of issue of order may be subsequent to the date on which the promotion took effect.—*P. M. G., Aug. 25, 1899, 13068.*

707. Men at ordnance stations are enlisted as second-class privates and mustered, at discretion of officer in command, in any grade for which they are competent and in which there is a vacancy, except the grades of corporal and sergeant, promotion to which requires the previous sanction of the Chief of Ordnance (and pay begins from date of such promotion). They may be discharged for cause by the Secretary of War, before expiration of enlistment.—*See R. S., 1162; par. 11, Ord. Regs.*

Warrants of noncommissioned officers at Manila ordnance depot are dated back to date of appointment by depot commander and pay is due from date the duties commence.—*Chf. Ord., Mar. 18, 1903, P. M. G. O., 36403.*

708. "A noncommissioned officer may be reduced to the ranks by sentence of a court-martial, or on the recommendation of the company commander, by the order of the commander having final authority to appoint such noncommissioned officer, but a noncommissioned officer will not be reduced because of absence on account of sickness or injury contracted in the line of duty. If reduced to the ranks by sentence of court-martial at a post not the headquarters of his regiment, the company commander will forward a transcript of the order to the regimental commander. The transfer of a noncommissioned officer from one organization to another carries with it

reduction to the ranks unless otherwise specified in the order by authority competent to issue a new warrant."—*A. R., 271, amended by G. O., 164, 1908.*

709. "When a noncommissioned officer, while in arrest or confinement, is reduced by sentence of a court-martial, the date of the order publishing the sentence is the date of reduction. In all other cases reduction takes effect on the date of receipt of the order at the soldier's station. The desertion of a noncommissioned officer vacates his position from the date of his unauthorized absence."—*A. R., 272, 1908.*

The provision in A. R., 272, 1908, that "the desertion of a noncommissioned officer vacates his position from the date of his unauthorized absence," applies to privates first class of all organizations having such grade.—*J. A. G., Apr. 28, 1909, P. M. G. O., 75632.*

710. Regimental and company noncommissioned officers transferred to casual detachments en route to the United States for discharge hold their rank until expiration of term of service; but when held to service beyond term of enlistment they revert to privates. Appointments to fill vacancies will not be made until expiration of service of preceding incumbents.—*Sec. War, Feb., 17, 1902.*

But the above does not apply to the Hospital or Signal Corps, Ordnance Department, nor post noncommissioned staff officers, who are entitled to pay of their grades for time retained in service.—*Sec. War, Sept. 23, 1904; P. M. G. O., 43827.*

Noncommissioned officers and privates of bands transferred to casual detachments en route to the United States for discharge hold their rank and status as members of bands until expiration of term of service; but when held to service beyond term of enlistment they revert to privates of the line.—*Dec. Secr. War, Mar. 18, 1909; P. M. G. O., 43827.*

711. A noncommissioned officer appointed or promoted subsequent to date of the order reducing the number in a company, but prior to receipt of the order at the post where he is serving, is entitled to the pay of his new grade.—*Comp., Feb. 10, 1903, Cir., 7, A. G. O., 1903.*

712. "Hereafter the Secretary of War shall be authorized to detach from the Army at large such number of enlisted men as may be necessary to perform duty at the various recruit depots and the United States military prison, and while performing such duty there shall be allowed for each depot and the prison, one who shall have the rank, pay, and allowances of battalion or squadron sergeant-major."—*Act June 12, 1906, 34 Stat., 242; G. O., 115, 1906.*

"Hereafter recruit and prison companies shall have noncommissioned officers, musicians, artificers, and cooks of the number and grades allowed by law for companies of infantry."—*Act Mar. 2, 1907, 34 Stat., 1160; G. O., 48, 1907.*

"Hereafter the Secretary of War may authorize the temporary appointment of such number of sergeants and corporals in the companies at the general recruiting depots as may be necessary for the proper control and instruction of the varying number of recruits attached to such companies."—*Act Mar. 3, 1909, 35 Stat., 741; G. O., 49, 1909.*

713. "Hereafter one of the companies at each recruiting depot shall have the organization of an infantry band, to which recruits showing an aptitude for music may be attached for examination and instruction before assignment to organizations in the Army."—*Act Mar. 3, 1909, 35 Stat., 745; G. O., 49, 1909.*

Recruits attached for instruction are not entitled to pay as bandsmen.—*P. M. G.*

714. "The Secretary of War is authorized to detach from the Army at large such number of enlisted men as may be necessary to perform duty at the various recruiting stations, and while performing such duty one member of each party shall have the rank, pay, and allowances of sergeant and one the rank, pay, and allowances of corporal of the arm of service to which they respectively belong."—*Act Feb. 2, 1901, 31 Stat., 756; G. O., 9, 1901.*

"All assignments of enlisted men to the general recruiting service will be as privates."—*A. R., 855, 1908.*

The recruiting officer in charge of each general recruiting station will announce in orders from his station, and muster from the date of such announcement, one member of his recruiting party as sergeant and one as corporal.—*A. R., 853, 1908.* (For Bonus, *see* note, par. 633, *Manual*, —.)

715. Any appointment in excess of the number allowed by law will not be entitled to the pay of the rank.—*Comp., Aug. 8, 1907, Navy Cir., 78, 1907.*

716. "Members of recruiting parties announced and mustered as sergeants or corporals will not be reduced while performing such duty without the approval of The Adjutant-General of the Army. Their appointments as sergeants or corporals will, however, terminate whenever they are relieved from recruiting duty, or when the stations at which they are serving are discontinued, unless they shall be assigned to other recruiting stations at which there are vacancies in their respective grades. The recruiting officer will in every case announce in orders the date of the termination of an appointment as sergeant or corporal and furnish copies of each order, as indicated in paragraph 853."—*A. R., 854, 1908.*

717. "From the enlisted force of the army now provided by law the President may authorize the organization of school detachments at each of the service schools, and may authorize the appointment therein of such noncommissioned officers, mechanics, artificers, farriers, horseshoers, and cooks as may be necessary for the administration of such school: *Provided*, That nothing herein shall be construed as to authorize an increase in the total number of enlisted men of the army now authorized by law."—*Act Mar. 3, 1909, 35 Stat., 733; G. O., 49, 1909.*

For service school detachments authorized, *see* War Department General Orders.

PAY ROLLS.

718. "At every muster of troops pay rolls will be prepared, signed, and disposed of in accordance with the directions on the blank forms furnished by the Paymaster-General of the Army, and at each bimonthly muster on the last day of February, April, June, August, October, and December muster rolls will be prepared, signed, and disposed of in accordance with the directions on the blank forms furnished by The Adjutant-General of the Army.

There will be reported, on the field, staff, and band roll, the regimental field officers, the chaplain, regimental and battalion staff (commissioned and noncommissioned), and band; on the post artillery corps rolls, the noncommissioned staff (artillery corps bands on seprate rolls); on the company rolls, the officers and enlisted men belonging to the company; on the hospital rolls, the medical officers, the hospital corps, and the authorized matrons; on the post noncommissioned staff rolls, the post noncommissioned staff. The last-named rolls will be prepared and signed by the adjutant, who will also keep the accounts and prepare the final statements of the men borne thereon."—*A. R., 812, 1908.*

NOTE.—All changes of rank or grade, with dates of same, and numbers and dates of orders, must be noted on the pay rolls.

719. The preparation of muster rolls, pay rolls, inventories of effects, and certificates of disability for discharge, on a typewriting machine, is authorized, provided a black-record ribbon of standard quality is used, but carbon copies of such papers will not be forwarded to the War Department.

Under no circumstances will discharge certificates and final statements be prepared on a typewriting machine.—*Cir. 41, W. D., 1910.*

720. "A soldier on duty or in hospital at a post or station where his company is not mustered will be mustered on a detachment roll, a separate roll being prepared for each regiment or corps."—*A. R., 813, 1908.*

NOTE.—For men of the Coast Artillery a separate roll will be required for the bands and for each company represented at the post.—*See Cir. 3, A. G. O., 1905.*

721. Substitution of figures for names of months, in columns of "date of enlistment" and "last paid," is not approved.—*Chf. Staff, Jan. 15, 1904, P. M. G. O., 42356.*

722. "All enlisted men present will receipt one of the triplicate rolls for the amount due to them, except when it is known that payment will be made by check, in which case signatures will not be required. Witnessing officers will see that the soldiers' signatures correspond with their names as borne on the roll, and when a soldier can not write he will receipt by his mark, which will be witnessed by a commissioned officer, or, in the absence of a commissioned officer, by a contract surgeon. Duplicate copies of the rolls will then be forwarded by the commanding officer to the paymaster designated to pay the command.—*A. R., 1339, 1908.*

723. "When enlisted men are not present at the pay table owing to exigencies of the service, the paymaster may place in the hands of the company commander for delivery the pay of the men thus necessarily absent, notation of 'Not Paid' being made on the pay rolls opposite the names of the men. In such cases the company commander upon turning over the pay to the men will require them to sign a subvoucher (Form 28 H, Pay Dept.); will himself sign the certificate thereon attesting the payment, and then forward the subvoucher to the paymaster without delay."—*Cir., 43, W. D., 1908; See Comp., May 15, 1908.*

NOTE.—The remark "Not paid" should be made on the pay roll opposite the soldiers' signatures, in order that the conditions of the witnessing officer's certificate on the pay roll may be conformed to.

NOTE 2.—The subvoucher, which is intended for use only where an organization is paid by the paymaster in person, should not be utilized for making payment to an *entire* organization, but only to those men who, through the exigencies of the service, are not able to appear in person at the pay table.—*P. M. G. O., Nov. 5, 1909, 65207.*

724. When the pay of enlisted men is turned over to the company commander the amount on the pay roll will not be ruled out, as the paymaster should take credit for such payments in entering the voucher on his abstract of expenditures. The notation "see subvoucher attached" should be made against the remark "Not Paid." Any amount returned by the company commander as unpaid, if received before the voucher is entered in the paymaster's accounts, may be ruled out and dropped from the footing of the roll; but if the voucher has been closed and entered, the amount so returned should be taken up in collections and statement to that effect made on the roll.—*P. M. G., June 4, 1908, 65207.*

NOTE.—See paragraph 656, Manual for the Pay Department.

725. "Corrections on muster and pay rolls, after muster and before they have been forwarded, will not be made except with the approval of the mustering officer. Retained rolls will not be changed without authority from the War Department."—*A. R., 815, 1908.*

Pay rolls must not be changed by company officers after they have been presented to the paymaster.—*Cir. 21, A. G. O., 1899.*

726. "Calculations on the pay rolls are made by the paymaster and copied on the retained roll by the company or detachment commander, who will certify that he witnessed the payment, and will enter thereon the name of the paymaster and date of payment."—*A. R., 1338, 1908.*

The sum of each page of the pay rolls will be entered in ink at the bottom and carried to the top of the next page.—*Cir. 140, P. M. G. O., Jan. 21, 1890.*

Pay rolls extended in pencil will not be accepted.—*Cir. 177, P. M. G. O., Oct. 25, 1898.*

727. "All vouchers showing changes in figures will be suspended, unless it be shown that the changes were made before payment and the actual amount paid the soldier be separately certified by the mustering officer, commanding officer of the company," or officer witnessing the payment.—*Auditor, Feb. 13, 1903, Cir. 268, P. M. G. O.*

728. "No settlement of the pay account of any enlisted man will be made on the rolls until sufficient pay shall have accrued to satisfy all dues to the United States and pay a balance to the soldier."—*A. R., 1394, 1908.*

The officer who prepares a pay roll should not attempt to settle the account of a soldier by striking a balance between his undrawn pay and indebtedness to the United States, this being the duty of the paymaster.—*See paragraph 10 of instructions on the back of pay-roll forms.*

729. Where the full amount of court-martial stoppages on a muster roll is not deducted, the paymaster will note in the witness column the amount actually deducted, thus: "$5.20, court-martial fine deducted," and the company commander should enter such amount in the column of remarks on next roll after the stoppages in question as "deducted on previous roll" in accordance with paragraph 5, General Orders, No. 53, 1878.—*P. M. G.*

730. Where a remission of part or all of a court-martial sentence forfeiting pay appears on the pay roll against an enlisted man, and the remission is made because the fine was in excess of the legal limit, or was illegal, that fact should be specifically stated.—*P. M. G.*

731. Amounts due in a prior enlistment can not be adjusted on rolls of current enlistment. For such amounts application should be made to the Auditor for the War Department.—*Comp., June 26, 1899; Cir. 189, P. M. G. O.*

732. "A transfer will take effect on the date of the receipt of the order at the post where the soldier is serving, and a descriptive list and account of pay and clothing showing that date will be forwarded to the commanding officer of the company or detachment to which the soldier is transferred. The actual date of transfer will be stated on the roll upon which the soldier is first paid after transfer."—*A. R., 114, 1908.*

WAR PAY.

733. "In time of war the pay proper of enlisted men shall be increased twenty per centum over and above the rates of pay so fixed by law."—*Act Apr. 26, 1898, 30 Stat., 365; G. O., 29, 1898.*

PAY ON DISCHARGE.

734. "An enlisted man will not be discharged before the expiration of his term of service except:

1. By order of the President or of the Secretary of War.
2. By sentence of a general court-martial or military commission.
3. Under rules governing discharge by purchase, by direction of the commander of a territorial department or army in the field.
4. By order of the commanding general, Philippines Division, as authorized by paragraph 125.
5. In compliance with an order of one of the United States courts, or a justice or a judge thereof, on a writ of habeas corpus."—*A. R., 138, 1908, amended by G. O., 175, W. D., Aug. 12, 1909.*

735. "In the event of the enlistment of a soldier in the Army for the period required by law, and after the expiration of one year of service, should either of his parents die, leaving the other solely dependent upon the soldier for support, such soldier may, upon his own application, be honorably discharged from the service of the United States upon due proof being made of such condition to the Secretary of War."—*Sec. 30, Act Feb. 2, 1901, 31 Stat., 756; G. O., 9, 1901.*

NOTE.—Application for discharge under above law will be forwarded through military channels, with the required proof, to The Adjutant-General of the Army.—*G. O., 4, 1906.*

736. When discharged before expiration of enlistment for the convenience of the government, and reenlisted, the discharge certificate and final statements will be withheld until reenlistment and a notation made on each that the soldier was discharged for the convenience of the Government prior to the expiration of his term of service.—*G. O., 52, 1906.*

737. When an enlisted man is discharged by expiration of service, his discharge will take effect on the last day thereof; i. e., if enlisted on the second day of the month his term will expire on the first day of the same month in the last year of his term of enlistment. When a soldier immediately reenlists after discharge, the reenlistment will be completed on and bear the date of the day following that of discharge. His pay will then be continuous."—*A. R., 141, 1908.*

738. "The discharge of a soldier takes effect on the date of notice to him of such discharge, either actual, by delivery of the certificate of discharge, or constructive, as where such delivery can not be made owing to his absence for his own convenience or through his own fault, in which case the receipt of the discharge at his proper station will be deemed sufficient notice. The date of discharge on the final statements must be the same as that on the discharge certificate."—*A. R., 150, 1908.*

739. "An enlisted man remains in service until receipt of discharge or until such action is taken as renders him legally chargeable with notice thereof, notwithstanding the expiration of term of service during absence on furlough granted at his own request."—*2 Comp., 94, Aug. 31, 1895.* (*Case Marine Corps.*)

740. When, from the situation of his company or the nature of the service, a soldier can not receive his discharge when his time expires, and is from necessity retained in service, he is to be paid up to the time of his actual discharge.—*Digest 2d Comp., sec. 1290, Ed. 1869.*

NOTE.—The final statements must show cause of retention.

741. A soldier detained in the service after expiration of term of enlistment is entitled to pay during period of detention at the rate to which he was entitled at expiration thereof.—*7 Comp., 391, Feb. 4, 1901.* (*Case J. L. McCracken.*) *See also Dec. Comp. of July 21, 1908; Cir. 71, W. D., 1908.* (*Case Private Lemker, 118, Co. C., C. A. C.*)

742. "When a soldier is sentenced by court-martial to confinement without dishonorable discharge, for a period extending beyond the expiration of his term of enlistment, he will be discharged, honorably or without honor, on the date of the expiration of the term of enlistment, but will be held to serve out his sentence, the certificate of discharge being delivered to him on his release from confinement. When, however, a soldier's term of enlistment expires while he is awaiting trial or sentence he will be discharged (honorably, without honor, or dishonorably, according to circumstances) on the date of the receipt of an order publishing the case or otherwise disposing of it, and the discharge will be dated accordingly."—*A. R., 155, 1908.*

743. A soldier detained in service after expiration of enlistment for trial for offense committed prior to such expiration is entitled to pay to date of actual discharge (subject to all proper stoppages), though held awaiting trial and finally convicted.—*Vol. 2, Digest 2d Comp., sec. 833, May 24, 1882.*

744. A soldier held as a court-martial prisoner awaiting dishonorable discharge is not entitled to pay and allowances between expiration of enlistment and date of dishonorable discharge.—*14 Comp., 22, July 17, 1907.* (*Case Marine Corps.*)

745. "The time at which a dishonorable discharge is to take effect, as fixed by a sentence, can not be postponed by the reviewing officer."—*A. R., 984, 1908.*

But where an enlisted man was sentenced to confinement for two years with loss of pay and then to be dishonorably discharged, and was held at the Insane Hospital for some time after expiration of the two years: *Held*, That he is entitled to pay from date

of expiration of term of confinement to date of discharge, his term of enlistment not having expired.—*13 Comp., 409, Dec. 19, 1906.* (*Case Marine Corps.*)

746. "An enlisted man discharged for minority concealed at enlistment, or for other cause involving fraud on his part in the enlistment, is not entitled to pay and allowances, including those for travel, and will not receive final statements unless deposits are due him, in which case final statements, containing a full statement of the soldier's accounts at date of discharge, will be furnished."—*A. R., 1400, 1908, amended by G. O., 152, W. D., 1910.*

747. "Recruits are entitled to pay and allowances when discharged on certificates of disability. When discharged for any cause involving fraud on their part at enlistment, paragraph 1400 will govern."—*A. R., 1402, 1908.*

748. A soldier apprehended as a deserter from a fraudulent enlistment, who was then discharged for mental incompetency, is entitled to pay from date of apprehension and to travel pay.—*Comp., Apr. 10, 1903, P. M. G. O., 36708.* (*Case Pvt. Marion.*)

749. A soldier discharged (by expiration of term of service while in the hands of the civil authorities *awaiting trial*) should be paid only to include the date of his arrest and should not be paid travel pay. His right to pay and allowances after date of arrest and to travel pay is dependent upon the final action of the civil authorities; if convicted, he is not entitled to pay and allowances after date of arrest or to travel pay; if acquitted, he is entitled to pay and allowances to date of discharge and to travel pay.—*9 Comp., 249, Dec. 12, 1902 (case Reuben Lewis, 25th Inf.); Comp., May 27, 1905, P. M. G. O., 50406 (case J. W. Cantrell, 9th Infantry). See Manual, par. 762.*

750. A soldier discharged without honor on account of imprisonment under sentence of civil court is not entitled to pay or allowances after date of arrest or to travel pay.—*14 Comp., 116, Aug. 31, 1907.* (*Case of Homer J. Robison, Hospital Corps.*)

751. A soldier convicted by civil authorities, then pardoned and returned to military authorities, is entitled to pay to date of discharge less the time absent in the hands of civil authorities, and to allowances including travel pay.—*Comp., Dec. 15, 1902, P. M. G. O., 33340.* (*Case Corporal Knox, 12th Infantry.*)

But a soldier discharged by reason of a conviction by civil authorities, who is afterwards pardoned, is not entitled to travel pay nor pay from date he was turned over to civil authorities.—*3 Comp., 334, Feb. 4, 1897.* (*Case T. M. Koyt.*)

752. "Upon payment of the final statements of a discharged soldier the paymaster will write on the discharge 'Paid in full,' with his signature, noting amount" (and date) "paid, except when the final statements have been transferred and are not accompanied by the discharge. The day of enlistment and the day of discharge will both be included in reckoning pay."—*A. R., 1396, 1908.*

753. Paymasters can not fail to understand that they are liable on their official bonds for the amount of all payments made by them on spurious vouchers. The identity required in cases of discharged soldiers should embrace not only the fact that the claimant is the person named in the final papers, but also that he is the identical soldier so enlisted and discharged as therein set forth.—*Cir. 58, P. M. G. O., Aug. 12, 1867.*

When doubt exists as to the identity of a soldier presenting discharge papers for payment, paymasters are authorized to telegraph to the officer who signed the notification of discharge for verification of the same.—*P. M. G., Mar. 2, 1882; A. 1425, 1882.*

754. In paying discharged soldiers if the paymaster issues a check on a distant depository he should address a letter, containing a description of the soldier and check and bearing the signature of the soldier, to some paymaster or other officer on duty where the check is to be presented and instruct the soldier to go to such officer for identification.—*Cir. 145, P. M. G. O., July 28, 1882, A. 1425, 1882.*

755. In case of loss of discharge certificate the Secretary of War may furnish a certificate, to be indelibly marked as a certificate in lieu of a lost discharge, which shall not be accepted as a voucher for payment of any claim.—*Act July 1, 1902, 32 Stat., 629; G. O., 76, 1902.*

When a discharge is lost, application for payment on final statements will be made to the Auditor for the War Department.—*G. O., 30, 1863.*

756. "Paymasters, or other officers to whom a discharged soldier reports the loss or nonreceipt by him of final statements to which he is entitled, will report the fact to the Paymaster-General, with any evidence the soldier furnishes them in the matter. The Paymaster-General will transmit the evidence to the Auditor for the War Department."—*A. R., 1397, 1908.*

757. In case of discharge papers being lost the payment of arrearages will be delayed for six months from the date of the alleged loss.—*Digest 2d Comp., sec. 1300, ed. 1869.*

FINAL STATEMENTS.

758. "When an enlisted man is discharged, his company commander will furnish him with final statements, in duplicate, or a full statement in writing of the reasons why such final statements are not furnished. Final statements will not be furnished a soldier who has forfeited all pay and allowances and has no deposits due him. If he has deposits, final statements will be issued, containing a full statement of the soldier's accounts at the date of his discharge, in order that the paymaster may determine whether there is any balance of stoppages which should be collected from the amount due for deposits. When the discharge is made on certificate of disability the ascertained disability, as recited in the certificate, must be given in the final statements as the reason or cause for discharge."—*A. R., 139, 1908, amended by G. O. 152; W. D., 1910.*

NOTE.—Erasures, interlineations, etc., on final statements which affect the settlement thereof, will not be accepted by paymasters unless satisfactorily explained by the issuing officer.

759. When an enlisted man is discharged outside the United States, final statements must show if he has been furnished transportation and subsistence. Notation will not be made unless transportation has been furnished.—*Chief of Staff, Sept. 27, 1904, P. M. G. O., 46982.*

760. When enlisted men are discharged at remote points, the distance to the nearest known railway station will be stated on the final statements.—*Cir. 27, A. G. O., 1897.*

761. "Whenever an enlisted man is discharged from the army prior to the expiration of his term of service, the actual cause of discharge will be stated in the order directing the same and noted on the final statements. Officers signing final statements will be careful to see that these notations are made in all cases, as the cause of discharge determines the soldier's right to travel allowances, and the mere quotation of the number and date of the order upon which discharge is based is insufficient as a guide to proper payment."—*A. R., 140, 1908.*

762. A soldier held in military custody under sentence of court-martial beyond his term of enlistment (except where dishonorable discharge is imposed) will be furnished with final statements showing the actual date of discharge and the cause of detention. A soldier in the hands of civil authorities awaiting trial should, at the expiration of his term of service, be furnished with his discharge certificate and final statements containing all necessary data for the paymaster, giving date and cause of arrest and remark "Not entitled to pay or clothing since date of arrest nor to travel pay unless acquitted or released without trial."—*A. R., 1401, 1908. See Manual, par. 749.*

763. "In order to prevent payment on fraudulent discharge papers, the officer who prepares the final statements of a soldier will, at least one week before the dis-

charge takes effect, send by mail to the paymaster to whom the soldier may wish to apply for payment a notification, stating therein, in his own handwriting, the date of last payment to the soldier, and his credits and debits both in words and figures, and other essential data. The officer will also send the soldier's signature, or will report that the soldier can not write his name. Blank forms for this notification will be supplied by The Adjutant-General of the Army. The officer issuing the final statements will inform the discharged soldier of the name and location of the paymaster to whom he shall apply for payment. It should be borne in mind that overpayments caused by erroneous final statements will be charged against the officer who signed the final statements. In cases arising under paragraph 138 the notification will be sent to the paymaster as soon as possible after the order for discharge reaches the officer who prepares and signs the final statements, and, in any event, before the discharge certificate and final statements are signed."—*A. R., 153, 1908.*

764. "Discharged soldiers will be paid on final statements prepared in duplicate and furnished to them by their company or detachment commanders. Payment will be made only on presentation of both copies. Except when notified as prescribed in paragraph 153, paymasters will not pay discharged soldiers, unless otherwise satisfied of the genuineness of the discharge papers and the identity of the claimants."—*A. R., 1395, 1908.*

765. A paymaster is not authorized to pay any allowances except such as are shown by the final statements. Any other amount due must be settled by the Auditor.—*Comp., Apr. 23, 1901, P. M. G. O., 11826–62.*

NOTE.—Payments to discharged soldiers should be charged as follows: Pay, to the fiscal years in which it accrued; all other items, to the fiscal year in which the soldier was discharged.

766. Payment of final statements in advance of the date of soldier's discharge is illegal.—*Chief of Staff, Oct. 10, 1903, P. M. G. O., 40242.*

767. When a large number of men are to be discharged on one day from the same organization, payments may be made on form 38, Pay Department, "Final payment roll of detachment."—*P. M. G.*

PURCHASE.

768. In time of peace the President may, in his discretion, permit any enlisted man to purchase his discharge. The purchase money shall be deposited to the credit of one or more of the current appropriations for support of the Army and be available for expenses during the fiscal year in which discharge is made.—*Act June 16, 1890, 26 Stat., 158; G. O., 68, 1890.*

769. "In time of peace, except as hereinafter provided, any enlisted man who has completed one year's service as such, and is not undergoing punishment or under charges, *and has not by reenlisting become entitled within a year to the bonus of three months' pay authorized by the act of Congress approved May 11, 1908*, may obtain the privilege of purchasing his discharge, subject to the approval of the authority competent to order it. The price of purchase will consist of the travel allowances due on discharge, which will be retained by the United States in all cases, and in addition thereto the following:

After 1 year's service	$120
After 2 years' service	100
After 3 years' service	90
After 4 years' service	85
After 5 years' service	80
After 6 years' service	65
After 7 years' service	60
After 8 years' service	55
After 9 years' service	40
After 10 years' service	35
After 11 years' service	30

"Service in the Regular Army only will be considered, and such service is not required to be continuous in determining the purchase price of discharge.

"Company commanders will enter on the final statements of men who are discharged by purchase a full statement of all previous enlistments terminated by honorable discharge, showing the dates of all such enlistments and discharges."—*G. O., 4, 1906, amended by G. O., 13, 1909.*

770. The final statements of a soldier discharged by purchase will show the amount of purchase price (exclusive of travel allowances, which will be retained by the United States in all cases).—*Note 13, Form No. 62, A. G. O.*

The price fixed at the time a soldier's discharge takes effect is the price which will govern.—*14 Comp., 192, Oct. 4, 1907, P. M. G. O., 64067.*

771. "To obtain the privilege of purchasing his discharge, the soldier will make application to department headquarters, through military channels, giving his reasons for desiring his discharge. The company commander in forwarding the application will state in full the condition of the accounts of the applicant, giving a complete statement of the soldier's service, with any information which would in the light of this order bear on the granting or withholding of the privilege requested.

If the statement of the soldier's accounts does not show that he has sufficient credit with the United States to cover his indebtedness to the Government, including the price of purchase, the company commander will so notify the soldier and will not forward the application until the amount of deficit has been deposited with him by the soldier."—*Sec. 2, G. O., 13, 1909.*

772. "When a soldier makes application for discharge by purchase on account of dependency of near relatives * * * and shows in connection therewith that a state of actual destitution exists, that he has to the extent of his opportunities and ability made contributions to the support of such relatives, but that these contributions have proved insufficient to relieve the destitution, the authority competent to order the dischrage may, in his discretion, remit such part of the purchase price of discharge, except travel allowances, as may seem to him proper and necessary by reason of the inability of the soldier to pay the full amount. In this class of cases no advance deposit will be required of the soldier prior to forwarding his application, but upon receipt of the order authorizing his discharge the soldier must deposit with the company commander an amount sufficient to cover his indebtedness to the Government, including the price of purchase as fixed by the authority ordering the discharge."—*Sec. 5, G. O., 13, 1909.*

773. "If an enlisted man deposits money with the company or post commander, the same to be applied for purchase of his discharge, the officer will immediately upon receipt of order for discharge of the man forward the money to a paymaster for deposit and send to the Paymaster-General the usual notification of deposit. On return of the deposit book by the paymaster, the final statements can be completed by notation of the deposit thereon, thus showing on their face the total credit of the soldier, which must in every case be sufficient to cover all indebtedness to the United States."—*A. R., 1388, 1908.*

NOTE.—If, in violation of above regulation, the purchase price is not received by the paymaster until after the soldier has been discharged, the amount should be taken up as a collection and not as a soldier's deposit.

PHILIPPINE SCOUTS.

774. The President is authorized to enlist natives of the Philippine Islands, not to exceed 12,000, to be organized as scouts, or as troops or companies as provided for the Regular Army; the pay, rations, and clothing allowance to be fixed by the Secretary of War. The majors shall be selected from the next lower grade in the Regular Army, and *while so serving* shall have the rank, pay, and allowances of the grade to which

assigned. Captains shall be selected from first lieutenants of scouts and given provisional appointments for periods of four years each. The squadron and battalion staff officers and first and second lieutenants of companies may be appointed from noncommissioned officers or enlisted men of the Army for periods of four years each; and shall have the pay and allowances of officers of like grade in the Regular Army. Natives may be appointed to the grade of second and first lieutenants and shall have the pay and allowances as fixed by the Secretary of War.—*Act. Feb. 2, 1901, 31 Stat., 757; G. O., 9, 1901, and act May 16, 1908, 35 Stat., 163; G. O., 91, 1908.*

NOTE.—Native scout officers are entitled to the pay and allowances authorized for officers of like grades in the Regular Army.—*G. O., 67, 1907.*

775. An officer assigned to duty with the Philippine Scouts is entitled to the pay of the advanced grade from date of reporting in person for duty with the command.—*P. M. G., Oct. 20, 1905, 53255, and Comp., Apr. 2, 1910; P. M. G. O., 81901.*

But if detached for duty with the civil government his additional pay ceases during such service.—*Auditor, Nov. 21, 1906, P. M. G. O., 58956.*

776. Captains and first lieutenants of Philippine scouts will be commissioned as of the date when the vacancy occurred and will be entitled to pay and allowances as of the new grade from same date.—*G. O. 26, 1909.*

777. The pay of enlisted men of the Philippine Scouts from March 1, 1910, is fixed as follows:

Grade.	First enlistment; 1, 2, 3 years.	Second enlistment; 4, 5, 6 years.	Third enlistment; 7, 8, 9 years.	Fourth enlistment; 10, 11, 12 years.	Fifth enlistment; 13, 14, 15 years.
Battalion sergeant major	22.00	22.50	23.00	23.50	24.00
First sergeant	20.00	20.50	21.00	21.50	22.00
Company quartermaster sergeant and sergeant	15.00	15.50	16.00	16.50	17.00
Corporal and artificer	10.00	11.00	12.00	12.50	13.00
Cook	11.00	12.00	13.00	14.00	14.50
Musician and private	7.50	8.00	8.50	9.00	9.50

Grade.	Sixth enlistment; 16, 17, 18 years.	Seventh enlistment; 19, 20, 21 years.	Eighth enlistment; 22, 23, 24 years.	Ninth enlistment; 25, 26, 27 years.	Tenth enlistment; 28, 29, 30 years.
Battalion sergeant major	24.50	25.00	25.50	26.00	26.50
First sergeant	22.50	23.00	23.50	24.00	24.50
Company quartermaster sergeant and sergeant	17.50	18.00	18.50	19.00	19.50
Corporal and artificer	13.50	14.00	14.50	15.00	15.50
Cook	15.00	15.50	16.00	16.50	17.00
Musician and private	10.00	10.50	11.00	11.50	12.00

In order to entitle an enlisted Philippine Scout to the increase of pay in the second or a subsequent enlistment, he must reenlist within three months from the date of discharge from the previous enlistment of three years. In case a scout shall again enter the service after a period of more than three months from the date of last discharge he will receive the pay of the first enlistment, with increase thereafter as shown in the foregoing table.—*G. O., 236, 1909.*

Not to exceed three privates in each Philippine Scout company may be employed on special sanitary work with additional pay of $1.20 per month.—*G. O., 8, 1908.*

778. Philippine scouts are not entitled to bonus of three months' pay for reenlistment within three months after discharge from first enlistment period.—*Secretary of War, Oct. 29, 1908, P. M. G. O., 63603-145.*

779. *Table specifying the money allowance for clothing for all enlisted men of the Philippine Scouts.*

Initial allowance	$30.60
Monthly share of initial allowance	5.10
Daily share of initial allowance	.17
Semiannual allowance	10.80
Monthly allowance	1.80
Daily allowance	.06
Total money allowance for three years	95.40

Philippine Scouts who have received the allowance for the first six months, under the provisions of General Orders, No. 108, War Department, June 29, 1908, or General Orders, No. 124, War Department, June 24, 1909, and have not received the allowance for the second and third six months, shall be entitled for the second and third six months of their service to the allowance provided in General Orders, No. 124, War Department, June 24, 1909.—*G. O., 201, Oct. 4, 1909.*

780. Philippine scouts are entitled to the same travel pay on discharge as are enlisted men of the Regular Army.—*Sec. War, Mar. 19, 1904, P. M. G. O., 43609.*

781. Philippine Scouts hereafter qualifying as expert riflemen will receive $1.50 per month in addition to their pay, those qualifying as sharpshooter $1 per month, and those qualifying as marksmen 50 cents per month.—*Cablegram, Adj. Gen., Feb. 19, 1908.*

They are entitled to such pay from date of qualification to close of next succeeding target year provided that, if discharged, they reenlist within three months. Qualification can not be made by bandsmen. Orders will be published from proper department headquarters showing date of actual qualification. The first muster and pay rolls will state date of qualification and number, date and source of order, and subsequent rolls will show grade and date of qualification. In case of discharge before publication of orders, notation will be made on final statements of the fact and date of qualification and that department orders have not been received. Such notation will authorize payment of the amount due.

If an expert rifleman fails to requalify as such, but qualifies as a sharpshooter or marksman, he will be entitled to the pay of the qualification made, from the close of that target year to the close of the next succeeding target year. The same rule applies to a sharpshooter who fails to requalify as such but qualifies as marksman. When the sum is thus reduced or when a man ceases to be entitled to any one of the additional sums, the fact and date will be noted on muster and pay rolls.—*G. O., 28, 1908.*

Philippine Scouts are not deprived of their right to pay for marksmanship by reason of their being detailed to volunteer bands organized under authority of G. O., 8, 1908.—*Sec. War, May 18, 1909, P. M. G. O., 75728.*

782. Enlisted men of the Philippine Scouts can not allot their pay.—*J. A. G., Sept. 21, 1903, P. M. G. O., 40157.*

PORTO RICO REGIMENT.

783. On and after June 30, 1908, the Porto Rico Regiment of Infantry shall be composed of two battalions of four companies each. The field officers shall be one lieutenant-colonel and two majors detailed for four years from officers not below the rank of captain in the Army. Officers below the grade of field officer will be commissioned as officers of the Porto Rico Regiment of Infantry and shall have the same rank, pay, rights, and allowances as provided by law for officers of the Army of the United States, except that they shall be promoted according to seniority within the regiment, such appointments and promotions to be made with the advice and consent of the Senate.

Men enlisted after May 11, 1908, shall be enlisted for a period of three years and may be reenlisted, such enlistments and reenlistments to be subject to the regulations governing the Army at large; their pay and allowances to be the same as authorized for like grades in the Army of the United States.—*Act Apr. 23, 1904, 33 Stat., 266, G. O., 76, 1904; act May 11 and 27, 1908, 35 Stat., 114 and 392; G. O., 80 and 100, 1908.*

784. Under the provisions of the act of April 23, 1904, the promotion of an officer of the Porto Rico Regiment takes effect from date of vacancy, the same as in the Regular Army.—*P. M. G., Feb. 21, 1907, 60361.*

785. Under the act of June 30, 1902 (32 Stat., 512), native officers and enlisted men of the Porto Rico Regiment are entitled to foreign-service pay.—*13 Comp., 150, Aug. 27, 1906; Comp., Jan. 3, 1907, P. M. G. O., 57185.*

But by the act of June 12, 1906 (34 Stat., 247), foreign-service increase is not payable for service in Porto Rico.—*13 Comp., 33, July 21, 1906. (Case Marine Corps.) See Manual, pars. 523 and 671.*

786. Service in the Porto Rico Regiment is service in the Army.—*13 Comp., 72, July 31, 1906. (Case Marine Corps.)*

787. A soldier discharged from his first two-year enlistment in the Porto Rico Provisional Regiment and reenlisted after May 11, 1908, "is to be regarded as serving in his first enlistment period during the latter enlistment."—*15 Comp., 213, Oct. 6, 1908; Cir. 86, W. D., 1908.*

If serving in his second or any succeeding enlistment on May 11, 1908, his service should be computed under paragraph 676, Manual.—*P. M. G.*

788. Men of the Porto Rico Provisional Regiment who were enlisted for *two* years pursuant to the act of April 23, 1904, and who reenlist for *three* years under the act of May 11, 1908, are not entitled, on such enlistment, to receive an amount equal to three months' pay, as provided in Manual, paragraph 632.—*14 Comp., 843, June 2, 1908; Cir. 57, W. D., 1908.*

789. Enlisted men of the Porto Rico Regiment can not allot their pay.—*J. A. G., Sept. 21, 1903, P. M. G. O., 40157.*

PUBLIC MONEY.

790. "All sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made, and for no others."—*R. S., 3678.*

791. "The Secretary of the Treasury shall cause all unexpended balances of appropriations which shall have remained upon the books of the Treasury for two fiscal years to be carried to the surplus fund and covered into the Treasury."—*Act June 20, 1874, 18 Stat., 110; G. O., 68, 1874.*

NOTE.—The "two fiscal years" is interpreted by the Treasury Department to mean "two years exclusive of a current fiscal year." Therefore the Pay Department has available at all times appropriations for three full fiscal years.

792. In the absence of any provision of law making appropriations available at an earlier date, they do not become available until July 1st.—*Comp., June 26, 1905, P. M. G. O., 51242.*

Acts of Congress are not repealed nor is the Government relieved from liability by failure to make further appropriation. Liability, however, which is assumed by and rests wholly on an appropriation, ceases when the appropriation is exhausted.—*Comp., Apr. 6, 1903. (Case C. W. Abbott, 12th Infantry, "Increased pay for higher command.")*

793. When money has been erroneously covered into the credit of an appropriation subject to draft it may be drawn out to correct error.—*Vol. 2, Digest 2d Comp., 31, Dec. 29, 1874.*

NOTE.—If a paymaster, on return from pay trip, deposits too much money by error, the excess may be drawn out by check.

794. "An officer is not authorized to insure public money or property, and he will not be allowed credit for any expense paid for the collection of money on checks, except as provided in paragraph 1108 for military attachés serving abroad."—*A. R., 600, 1908.*

795. "Disbursing officers having moneys in their possession not required for current expenditure shall pay the same to the Treasurer, an assistant treasurer, or some public depositary of the United States without delay, and in all cases within thirty days after their receipt."—*R. S., 3621, amended by act May 28, 1896, 29 Stat., 179; G. O., 30, 1896.*

796. "Public money, subject to disbursement, coming into the hands of an officer from any source will be promptly placed by him to his credit with the Treasurer or an assistant treasurer of the United States, or a duly designated depositary, or else transferred to a disbursing officer of that branch of the public service to which the money pertains. Exceptions to this rule are allowed * * * in cases where an officer, when stationed on the extreme frontier or at a place far remote from depositaries, has been specially authorized by the Secretary of War to keep at his own risk such money as may be intrusted to him for disbursement. Money in hand, subject to disbursement, may be disbursed at once without being placed in depositaries if a payment is due."—*A. R., 590, 1908.*

797. Alaska disbursing officers are authorized to keep money in personal possession and to exchange their official checks for currency with the Post-Office, Signal Corps, or Subsistence Department.—*G. O., 120, 1905.*

798. "Where there are two or more designated depositories in the same place, credit should be so regulated by each disbursing officer there stationed as to maintain, as far as possible (by deposits, disbursements, and transfers), a proportion between the amount of his credit at each depository and the amount of securities filed by it with the United States Treasurer. Transfers from one depository to another are not authorized except through the Treasury Department."—*A. R., 587, 1908.*

799. "For every Treasury draft received by a depositary to be placed to the official credit of a disbursing officer, and for every deposit of funds made by the officer to his official credit, subject to payment of his checks, a receipt, numbered in serial order, and giving the place and date of issue, will be furnished him by the depositary, setting forth the character of the funds, i. e., whether coin or currency. If the credit is made by a disbursing officer's check transferring funds, the essential items of the check will be enumerated, and if by a Treasury draft, the warrant number. The title of the officer will be expressed, and the title of the account will also show for what branch of the public service it is kept. The receipt, called 'a disbursing officer's receipt,' will be retained by the officer in whose favor it is made."—*A. R., 599, 1908.*

800. Paymasters are directed to make prompt reports to the depositaries on the receipt of the monthly statements of their disbursing accounts.—*P. M. G., May 29, 1868. See also Cir. 9, W. D., 1910.*

NOTE.—When prompt report can not be made the receipt of the disbursing statement should be immediately acknowledged, and the depositary informed as to the cause of delay and when proper report probably can be made.

801. "When unexpended balances are deposited to the credit of the Treasurer of the United States they should be so deposited in the depository in which the officer has such balances, and cash on hand will be deposited in the nearest designated

depository for public funds."—*Cir. 2, W. D., 1903. Also Treas. Dept., Cir. 102, Dec. 7, 1906; Cir. 2, W. D., Jan. 15, 1909.*

802. Disbursing officers are not authorized to transfer funds standing to their credit with one depositary to their credit with another depositary; such transfers will be made by the Secretary of the Treasury upon requests of the heads of the departments under which the officers are serving.—*Treasury Cir. 102, Dec. 7, 1906; Cir. 2, W. D., Jan. 15, 1909.*

803. "A disbursing officer of one staff department making stoppages on account of the funds or property of another staff department will, in the absence of special instructions to the contrary, deposit the funds so received, and not leave them to be transferred upon the settlement of his accounts at the Treasury."—*A. R., 617, 1908.*

804. "The transfer of public moneys advanced under one appropriation to be used for an object provided for by another appropriation, the former to be subsequently reimbursed from the latter, is not authorized by law."—*7 Comp., 187, Oct. 20, 1900. (Case transfer between Army and Navy.)*

805. "Public funds will, as a rule, be transferred as follows: When the accounts are in the same office or bank, the officer making the transfer will draw his check directing the depositary to place a stated amount to the official credit of the officer named on the check. The check will be sent to the depositary and not to the officer in whose favor it is drawn. If it is necessary that the officer to whom the funds are transferred shall receive them without delay, the transferring officer may draw his check and transmit it directly to the payee. In either case an invoice will be sent to the receiving officer, but no receipt will be given by him except for cash transfers. Transfers of public funds from one office or bank to another are made by the Secretary of the Treasury on the recommendation of the Secretary of War."—*A. R., 601, 1908.*

NOTE.—Paymasters are expected to charge themselves, upon receipt of proper invoices, with funds transferred by other paymasters by checks, carrying and reporting the same as *in transitu* funds until informed by the depositaries that the checks have been received and amounts duly credited, but such funds are not available for disbursement until so credited.

806. "When unexpended balances are transferred to another officer of the same department such transfer must in all cases be effected by an actual transfer of funds, whether by cash or by transfer check upon the proper depository. In the latter case the check must be immediately transmitted by the payee for transfer to his credit. If the officer after approval of his new bond is again placed in funds by the officer to whom his former balance was transferred, care will be taken that the amount so remitted will vary in amount from that received."—*Cir. 2, W. D., 1903.*

807. Receipts for transfer of funds between paymasters will not be forwarded to the Paymaster-General's Office in advance of the monthly accounts to which the receipts appertain.—*Cir. 278, P. M. G. O., Dec. 1, 1906.*

808. "An invoice of funds transferred will show the place and date of transfer, the name and title of the officer to whom transferred, the character of funds, and the amount transferred under each head of appropriation.

"If the transfer is of cash, a receipt will be obtained and filed with the account current."—*A. R., 643, 1908.*

ACCOUNTS.

809. "All officers, agents, or other persons receiving public moneys shall render distinct accounts of the application thereof, according to the appropriation under which the same may have been advanced to them."—*R. S., 3623.*

810. "All persons charged by law with the safekeeping, transfer, and disbursement of the public moneys * * * are required to keep an accurate entry of each sum received and of each payment or transfer."—*R. S., 3643.*

811. "Every officer or agent of the United States who, having received public money which he is not authorized to retain as salary, pay, or emolument, fails to render his account for the same as provided by law, shall be deemed guilty of embezzlement, and shall be fined in a sum equal to the amount of money embezzled, and shall be imprisoned not less than six months or more than ten years."—*R. S., 5491.*

812. All the money appropriated for the Pay Department, except the appropriation for mileage, shall be disbursed and accounted for by officers of the Pay Department as pay of the Army, and for that purpose shall constitute one fund.—*Annual appropriation act.*

All the money appropriated for pay of the Military Academy "shall be disbursed and accounted for by officers of the Pay Department as pay of the Military Academy, and for that purpose shall constitute one fund."—*Annual appropriation act.*

813. Each officer of the Pay Department will keep a cashbook, an abstract of payments book, abstract of deposits book, and accounts-current book in form and manner as prescribed by the Paymaster-General.—*P. M. G.*

814. "The accounts of a bonded disbursing officer must be kept separately under each bond. * * * When a new bond is given, the officer should close his accounts under the former bond and deposit to the credit of the Treasurer of the United States, or transfer to a bonded officer of the same department who is authorized by law to handle the same class of funds, any unexpended balance before an advance is made under the new bond in order that the liability of the sureties on the respective bonds may be definitely fixed. In all cases of transfer it should be an *actual transfer of funds* and not a mere paper transaction."—*Comp., July 21, 1903, Cir. 2, W. D., 1903.*

815. "Accounts in the Treasury are never closed. In neither the legal nor mercantile sense of the term is an account between the Government and one of its officers ever 'finally adjusted,' nor is his official bond ever canceled or surrendered."—*14 Ct. Cls., 118, December, 1878.* (*Case Maj. Wm. Smith.*)

816. All disbursing officers shall render their accounts quarterly, but the Secretary of the Treasury may direct any or all such accounts to be rendered more frequently when in his judgment the public interests may require.—*Act Aug. 30, 1890, 26 Stat., 413; G. O., 109, 1890.*

Officers of the Pay Department will render their accounts monthly (*G. O., 114, 1890*), except "special disbursing agents," who are military attachés, whose accounts may be rendered quarterly.—*Sec. Treas., Feb. 15, 1907, P. M. G. O., 56365.*

817. "All monthly accounts shall be mailed or otherwise sent to the proper officers at Washington within ten days after the end of the month to which they relate;" but the Secretary of the Treasury may relax the requirements of mailing within ten days.—*Sec. 12, Act July 31, 1894, 28 Stat., 209; G. O., 36, 1894.*

818. "Disbursing officers who render accounts which eventually pass to the Treasury Department for settlement are required to prepare their accounts, with abstracts and vouchers complete, and deposit them in the post-office, addressed to the chief of the bureau of the War Department to which they pertain, on or before the 10th day of each month. Irregularities in the mail service or want of blank forms will not excuse a failure to comply with this paragraph. When vouchers are not sent with the account to which they belong, but are subsequently rendered, suitable explanations will be made."—*A. R., 631, 1908.*

NOTE.—Letters of transmittal will accompany the monthly accounts of paymasters, as the date thereof will be the guaranty to the Auditor that the account was deposited in the mail within the time specified by law.

819. No package weighing more than four pounds is mailable, except in case of single books, or books circulated by Congress, or official matter emanating from the Executive Departments and mailed at Washington.—*Act June 8, 1896, 29 Stat., 262.*

"Accounts for the mail should be securely wrapped and tied with strong twine (not rubber bands)."—*Cir. 266, P. M. G. O., May 12, 1902.*

Paymaster's accounts should not be forwarded by express.—*P. M. G., Oct. 15, 1904, 33331.*

820. Paymasters may, if they so desire, mail to this office on the 15th of the month all vouchers paid to that date.—*P. M. G.*

821. "Abstracts of payments should be kept together and not scattered through the account, and the entry of vouchers thereon should be in the regular order of their payment."—*Cir. 266, P. M. G. O., May 12, 1902.*

The sum of each page must be entered in ink at the bottom and carried to the top of next page.—*Cir. 140, P. M. G. O., Jan. 21, 1890.*

822. "An abstract of amounts deducted from pay on account of allotments will be prepared by the paymaster and forwarded to this office, with his account, on forms supplied by this office. The name, rank, company, and regiment of the soldier will be stated, together with the amount deducted as 'allotment.' The month or months to which the same pertains will also be stated."—*Cir. 223, P. M. G. O., Jan. 29, 1900.*

NOTE.—All allotments withheld from the pay of enlisted men, either by being dropped from the "Total amount due" on the pay rolls and "Pay" on final statements or treated as a collection, must be entered on the abstract of allotments.—*P. M. G.*

823. Abstracts of collections in cases of individual collections, either on account of suspensions or stoppages, the name, rank, and organization of officer or soldier concerned should be stated; for suspensions, the nature of collection, number of voucher, and account and paymaster, and for stoppages the name of the department requesting same.

Proceeds of sale of effects of deceased soldiers should be entered in full, giving name, rank, organization, and when possible date of soldier's death.

Soldier's pay returned should show the name of the soldier, the organization to which he belongs, period paid for, name of paymaster making the payment, and number of voucher and account, and when a canceled check is involved the number of same and the depository upon which drawn.

Deduction on account of purchase of discharge should be entered on abstract of collections separate from any other collections that may be made on the same voucher, and should state on account of "purchase of discharge," giving name, rank, and organization of soldier, and number of voucher from which deducted.—*Cir. 266, P. M. G. O., May 12, 1902.*

ACCOUNTS CURRENT.

824. An account current, accompanied by abstracts and vouchers, will be forwarded to the chief of the bureau to which it pertains and a memorandum copy thereof retained by the officer. The balances acknowledged by a disbursing officer and his analyses thereof must actually represent the state of his business at the close of the last day for which the account is rendered. He will so arrange his business that he may, when called upon to do so, close his accounts and analyze his acknowledged balances. All transactions coming within the time covered by the account will be reported therein. No payments or collections not actually made, and not in the hands of the officer during the period of the account, will be included therein. An officer disbursing in part by cash and drawing official checks to obtain cash to make payments will render with his account current a subsidiary cash account, the balance of which will agree or be reconciled with his cash as shown by his analysis of balance with his account current.—*A. R. 630, 1908.*

NOTE.—Chief paymasters should be furnished with a copy of the account current.

825. Paymasters having cash on hand at the close of business on the last day of a period for which an account is rendered, whenever feasible, should have a disinterested

officer witness the count thereof, and have him certify on the account current to the fact of verification of the cash balance reported thereon.—*Paragraphs 36 and 37, Cir. 52, Treasury Department, 1907, see 14 Comp., 951.*

The attention of all disbursing officers under the War Department is, therefore, called to the requirements of the foregoing paragraphs of the aforesaid circular, with the injunction that they must be strictly adhered to, and all disbursing officers who retain cash in their hands at the time of rendering their accounts will furnish a complete verification of the amount of cash, etc., so retained, as contemplated by the paragraphs above quoted.

Whenever it is not feasible for a disbursing officer to comply with the foregoing requirements, he will so state in writing, giving the reasons, etc., and attach same to the account current to be rendered by him.

In order that the certificate of verification may be uniform, it is directed that there be placed upon the face of the account current, by stamp or otherwise, the following certificate:

This is to certify that I have counted the cash and verified the net balances, excepting the depositary balance, as stated on this account current.

.....
[Name of witness.]

.....
[Rank, capacity, or official designation of witness.]

—*Cir. 63, W. D., Oct. 2, 1909, amended by Cir. 19, W. D., 1910.*

826. Accounts current will, in general, cover monthly periods only. They may, if necessary, be stated at intermediate dates when rendered to close accounts on renewal of bond, change of station, or taking advantage of leave of absence for more than ten days. In these cases the paymaster must make an actual transfer of his entire balance of public funds. If the transfer is by check, such check will be drawn to the order of the officer to whom the transfer is made, who will immediately forward the same for transfer to his credit.—*P. M. G.*

827. The account current will exhibit the receipts and expenditures for the period embraced and show the balance due the United States deposited in authorized depositories on the date to which it is rendered, and such sums as the officer may have in his personal possession by special authority from the Secretary of War. The amounts received and disbursed, and the balances on hand, of the several appropriations of each fiscal year must be exhibited. In crediting drafts on the account current the number of the requisition, as indicated on each draft, will be carefully noted on the credit entry. The amounts shown by the account current as deposited in the depositories in which the paymaster's credits are kept should exactly agree with the balance in such depositories, as shown by the check books. If the two balances are not identical, the error should be at once corrected.—*P. M. G.*

828. "Every account current should show the paymaster *charged and credited* with the amount of all collections made during the time covered by the account current, and *during such time only*. The date of the deposit of the collections is not material, and may, if circumstances require it, be subsequent to the period for which the account current is rendered. If a paymaster is in the field at the end of a month, the fact that he can not, on that particular day, deposit the collections for the month need not prevent rendition of the required account current. He can, under such circumstances, draw his check on the last day of the month for the amount of the collections and forward it at once for deposit, or retain it therefor until his return to his station. This will in no wise affect the agreement which should subsist between his cash and check books and his returns."—*Cir. 219, P. M. G. O., Jan. 5, 1900.*

829. "Account-current vouchers should be numbered and folded separately, and not pasted, pinned, or in any way fastened to the account current."—*Cir. 266, P. M. G. O., May 12, 1902.*

PUBLIC MONEY.

CERTIFICATES OF DEPOSIT.

830. "Public moneys are transferred to the general Treasury by being deposited to the 'credit of the Treasurer of the United States,' either at the Treasurer's office, or at the office of one of the assistant treasurers, or at one of the designated depositories. All 'miscellaneous receipts on account of proceeds of Government property' (par. 622 A. R.) must be deposited; also, when required by chiefs of bureaus to which the funds pertain, the public moneys in the possession of or to the credit of disbursing officers or others. For each deposit made a 'certificate of deposit' in duplicate will be given, showing the full name, rank, regiment, or corps of the depositor, and to what appropriation or fund the amount belongs, the depositor giving the necessary information when making the deposit."—*A. R., 615, 1908.*

831. "The number, date, and amount of the certificate of deposit, together with the specific appropriation, if named, will be noted on the account-current upon which the depositor desires to be credited with the money deposited. Certificates of deposits will not be filed with accounts-current. Officers will state in such accounts dates of deposits and name and location of depository."—*A. R., 619, 1908.*

832. "The 'originals' of all certificates of deposit are required by law to be forwarded by the depositaries direct to the Secretary of the Treasury; the 'duplicates' are filed by the depositing officers with their retained papers * * *."—*A. R., 616, 1908.*

833. "Certificates of deposit must be recorded in the proper bureaus of the War Department. The 'originals,' upon their receipt at the Treasury, are immediately forwarded to the Secretary of War, who refers them to the proper bureaus to which the deposits pertain for verification and designation of the appropriation."—*A. R., 1908.*

LAWS PROTECTING.

834. "No officer in any branch of the public service, or any other person salary, pay, or emoluments are fixed by law or regulations, shall receive a tional pay, extra allowance, or compensation in any form whatever for the ment of public money or any other service or duty whatsoever, unless the be authorized by law and explicitly set out in the appropriation."—*R. S.*

835. "Every officer of the United States concerned in the revenues thereof, who carries on any trade or business in the United States or of any State, or in any public property of guilty of a misdemeanor and punished by a fine of $3,000, and be removed from office and forever thereafter be incapable of the United States."—*R. S., 1788.*

836. "All public officers of whatsoever character are without loaning, using, depositing in banks, or exchanging specially allowed by law, all the public money collected by time placed in their possession and custody, till the same is partment or officer of the Government to be transferred or orders for transfer or payment are received, faithfully and promptly as directed, and to do and perform all other duties as fiscal agents which may be imposed by any law or by any regulation of the made in conformity to law."—*R. S., 3639.*

837. "No exchange of funds shall be made by any disbursing of the Government of any grade or denomination whatever or branch of the public service, other than exchange for gold, notes, and national-bank notes; and every such disbursing officer

for his disbursements are furnished to him in gold, silver, United States notes, or national-bank notes, shall make his payments in the moneys so furnished, or, when they are furnished to him in drafts, shall cause those drafts to be presented at their place of payment and properly paid according to law, and shall make his payments in the moneys so received for the drafts furnished, unless in either case he can exchange the means in his hands for gold and silver at par. And it shall be the duty of the head of the proper department immediately to suspend from duty any disbursing officer or agent who violates the provisions of this section, and forthwith to report the name of the officer or agent to the President, with the fact of the violation and all the circumstances accompanying the same and within the knowledge of the Secretary, to the end that such officer or agent may be promptly removed from office or restored to his trust and the performance of his duties, as the President may deem just and proper."—*R. S., 3651.*

838. "No officer of the United States shall, either directly or indirectly, sell or dispose of to any person, for a premium, any Treasury note, draft, warrant, or other public security not his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, or security in his hands for disbursement, without making return of such premium and accounting therefor by charging the same in his accounts to the credit of the United States, and any officer violating this section shall be forthwith dismissed from office."—*R. S., 3652.*

839. "Every person having charge, possession, custody, or control of any money or other public property used or to be used in the military service, who, with intent to defraud the United States or willfully to conceal such money or other property, delivers, or causes to be delivered, to any person having authority to receive the same any amount of such money or other property less than that for which he received a certificate or took a receipt, shall be imprisoned at hard labor for not more than five years, or fined not more than five thousand dollars."—*R. S., 5438, amended by act May 30, 1908, 35 Stat., 555.*

840. "Every officer charged with the payment of any of the appropriations made by act of Congress who pays to any clerk or other employee of the United States a sum less than that provided by law, and requires such employee to receipt or give a voucher for an amount greater than that actually paid to and received by him, is guilty of embezzlement, and shall be fined in double the amount so withheld from any employee of the Government, and shall be imprisoned at hard labor for the term of two years."—*R. S., 5483.*

841. "Every disbursing officer of the United States who deposits any money intrusted to him in any place or in any manner, except as authorized by law, or converts to his own use in any way whatever, or loans with or without interest, or for any purpose not prescribed by law withdraws from the Treasurer or any assistant treasurer or any authorized depositary, or for any purpose not prescribed by law transfers or applies any portion of the public money intrusted to him, is, in every such act, deemed guilty of an embezzlement of the money so deposited, converted, loaned, withdrawn, transferred, or applied; and shall be punished by imprisonment with hard labor for a term not less than one year nor more than ten years, or by a fine of not more than the amount embezzled or less than one thousand dollars, or by both such fine and imprisonment."—*R. S., 5488.*

842. "Every officer or other person charged by any act of Congress with the safekeeping of the public moneys, who fails to safely keep the same, without loaning, using, converting to his own use, depositing in banks, or exchanging for other funds, except as specially allowed by law, shall be guilty of embezzlement of the amount so loaned, used, converted, deposited, or exchanged; and shall be imprisoned not less than six months nor more than ten years, and fined in a sum equal to the amount so embezzled."—*R. S., 5490.*

843. "Every person who, having moneys of the United States in his hands or possession, fails to make deposit of the same with the Treasurer or some assistant treasurer, or some public depositary of the United States, when required to do so by the Secretary of the Treasury, or the head of any other proper department, or by the accounting officers of the Treasury, shall be deemed guilty of embezzlement thereof, and shall be imprisoned not less than six months nor more than ten years, and fined in a sum equal to the amount of money embezzled."—*R. S., 5492.*

844. "If any officer charged with the disbursement of the public money accepts, receives, or transmits to the Treasury Department, to be allowed in his favor, any receipt or voucher from a creditor of the United States without having paid to such creditor in such funds as the officer received for disbursement, or in such funds as he may be authorized by law to take in exchange, the full amount specified in such receipt or voucher, every such act is an act of conversion, by such officer, to his own use of the amount specified in such receipt or voucher."—*R. S., 5496.*

845. Every officer of the United States and every person acting for or on behalf of the United States in any official capacity under or by virtue of the authority of any department or office of the Government thereof who asks, accepts, or receives any money or any contract, promise, undertaking, obligation, gratuity, or security for the payment of money or for the delivery or conveyance of anything of value with the intent to have his decision or action on any question, matter, cause, or proceeding which may at any time be pending or which may be by law brought before him in his official capacity or in his place of trust or profit, influenced thereby, shall be punished by a fine of not more than three times the amount asked, accepted, or received, and by imprisonment not more than three years; and if he hold any place of profit or trust shall forfeit his office or place and shall thereafter be forever disqualified from holding any office of honor, trust, or profit under the United States.—*R. S., 5500, 5501, and 5502.*

846. "No executive department or other government establishment of the United States shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract or other obligation for the future payment of money in excess of such appropriations unless such contract or obligation is authorized by law. Nor shall any department or any officer of the Government accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in cases of sudden emergency involving the loss of human life or the destruction of property. All appropriations made for contingent expenses or other general purposes, except appropriations made in fulfillment of contract obligations expressly authorized by law, or for objects required or authorized by law without reference to the amounts annually appropriated therefor, shall on or before the beginning of each fiscal year, be so apportioned by monthly or other allotments as to prevent expenditures in one portion of the year which may necessitate deficiency or additional appropriations to complete the service of the fiscal year for which said appropriations are made; and all such apportionments shall be adhered to and shall not be waived or modified except upon the happening of some extraordinary emergency or unusual circumstance which could not be anticipated at the time of making such apportionment, but this provision shall not apply to the contingent appropriations of the Senate or House of Representatives; and in case said apportionments are waived or modified as herein provided, the same shall be waived or modified in writing by the head of such executive department or other government establishment having control of the expenditure, and the reasons therefor shall be fully set forth in each particular case and communicated to Congress in connection with estimates for any additional appropriations required on account thereof. Any person violating any provision of this section shall be summarily removed from office and may also be punished by a fine of not less than one hundred dollars or by imprisonment for not less than one month."—*R. S., 3679, amended by act Feb. 27, 1906, 34 Stat., 49; G. O., 69, 1906.*

RECEIPTS.

847. "An officer of the Pay Department will not give a receipt, except in the following cases:

1. For the transfer of money when the transfer is of cash.
2. For the money of a deceased soldier, deserter, or an escaped military prisoner.
3. For a stoppage authorized by the Secretary of War, for which the Paymaster-General may direct a receipt to be given.
4. For a refundment made by an officer on account of an overpayment made by a paymaster.

A separate receipt will be given in each individual case.

In all other cases the person turning over or refunding money will deposit it in some authorized public depositary or transfer it to a disbursing officer of the department to which the money belongs."—*A. R., 1404, 1908.*

848. "The giving or taking of a receipt for public money in blank or in advance of actual payment, or the signing of a check for public money in blank, is prohibited."—*A. R., 641, 1908.*

SUSPENSIONS.

849. "In case of discovered error or disallowance in an account upon its examination by the proper authority, the officer responsible will, upon notification thereof, unless able to furnish evidence to correct or remove the same, make the proper correction in his next account-current and refer therein to the particular voucher in which the error occurred or the disallowance was made."—*A. R., 660, 1908.*

NOTE.—In correspondence regarding stoppages, suspensions, etc., name of person concerned should be given as well as number of voucher and amount.

850. When the aggregate of small arithmetical errors on any voucher exceeds 20 cents, it should be noted and disallowed.—*Vol. 3, Digest 2d Comp., 607, Nov. 26, 1889.*

851. Each paymaster is furnished with a preliminary statement of suspensions made in his accounts after examination in the office of the Paymaster-General. Upon receipt of his reply the account is reexamined, if necessary, and the preliminary statement revised. The suspensions remaining after such revision are charged against the paymaster upon the books of the Paymaster-General's Office and are noted on the analysis of the account sent to the Auditor for the War Department. A copy of this analysis is furnished to the paymaster.

Paymasters will not charge themselves on accounts current with the suspensions reported by the Paymaster-General's Office on either the preliminary statement or the analysis of account until the same are embodied in the statement of differences received from the Auditor for the War Department.—*P. M. G., Oct. 29, 1909 (79207).*

852. Paymasters in returning preliminary statements to this office will indorse thereon the date of the return and sign the same. They will promptly notify company commanders of short payments on rolls, that the amounts may be credited on next roll, if not already repaid. Enlisted men short paid on final statements should be told to apply to Auditor for amounts. When the substitution of retained vouchers or the furnishing of certificates or other papers would manifestly remove all objections to the acceptance of vouchers, such supplementary papers will be forwarded with returned preliminary.—*P. M. G.*

853. Paymasters will charge their suspension account on accounts current with only such suspensions as are reported on statement of differences from the Auditor for the War Department. Under this rule, the suspension account will be the total of suspensions reported on the latest statement of differences received and will remain unchanged until the receipt of the next succeeding statement of differences when it

will be amended to show only such suspensions as are reported thereon.—*P. M. G. O., Oct. 29, 1909, 79207.*

Accounts current will show only such suspensions as pertain to accounts rendered under the bond then current.

854. The final analysis sheet transmitted with the paymaster's account to the Auditor, a copy of which is furnished the paymaster, alone indicates the transfers that will be made to correct charges to the wrong appropriation made in that account. The transfers required should be promptly made on the next account-current rendered after receipt of the analysis sheet and not before.

Appropriation transfers can only be made under the bond to which they pertain.—*See Cir. 114, P. M. G. O., May 5, 1881.*

When appropriation transfers to correct errors in accounts for several different periods are adjusted on the same account-current the transfers reported on each analysis should be stated separately.

855. Amounts collected or refunded by a paymaster on account of suspensions will, like collections and refundments on other accounts, be taken up on the abstract of collections, noting the number of voucher and date of account in which suspended. In case a collection be on account of an overpayment made by another paymaster and the number of voucher and date of account in which the error occurred can not be stated, then note should be made upon the abstract of collections of the name of the paymaster concerned and the period covered by the voucher in which the overpayment was made.—*Cir. 86, P. M. G. O., May 18, 1872.*

856. "An officer will have credit for an expenditure of money made in obedience to the order of his commanding officer. Every order issued by any military authority which may cause an expenditure of money in a staff department will be given in writing. One copy thereof will be forwarded by the officer receiving it to the head of his department, and the other will be filed by the disbursing officer with his voucher for the disbursement. If the expenditure be disallowed, it will be charged to the officer who ordered it."—*A. R., 657, 1908.*

The provision that "an officer will have credit for an expenditure of money made in obedience to an order of his commanding officer," does not authorize the accounting officers to credit an expenditure made in contravention of law.—*7 Comp., 268, Dec. 10, 1900. (Case Lt. J. S. Cator, 2d N. C. Inf.)*

857. The amount of an erroneous payment to a deserter should, under provision of Revised Statute 4818, be credited to the paymaster in the settlement of his accounts before the pay which the soldier forfeited is turned over to the Soldiers' Home.—*Vol. 3, Digest 2d Comp., 1319, Sept. 18, 1891.*

858. A paymaster who fails to take up, on his account-current, a deposit of an enlisted man is liable for the amount of such deposit together with interest on same from date of deposit to date of soldier's discharge.—*15 Comp., 534, Feb. 27, 1909. (Case Navy Department.)*

859. "If a payment made on the certificate of an officer as to the facts is afterwards disallowed for error of fact in the certificate, it will pass to the credit of the disbursing officer and be charged to the officer who gave the certificate; but the disbursing officer can not protect himself in an erroneous payment made without due care by charging lack of care against the officer who gave the certificate."—*A. R., 658, 1908.*

860. The Supreme Court, in 105 U. S., 620 (case Paymaster Smith), said: "It does not appear that there was any balance of money of the Government in the hands of Smith, either when he brought suit or when he obtained judgment, on which it could be applied as a credit. It is therefore a case in which the judgment amounts to a recovery of the sum once paid by claimant, and as the statute gives no authority to make this effectual by repayment out of the Treasury, it is to be collected by permitting him to retain it out of a future balance in his hands."

Quoting the above, the Court of Claims says: "The accounts of paymasters, never being closed, the accounting officers may secure immediate payment of balances due from them and yet open and readjust their accounts at any time."—*Ct. Cls., Apr. 23, 1906.* (*Case Major Stevens.*)

861. The accounting officers have a right to reopen an account which has been settled by themselves, but are not authorized to reopen accounts settled by their predecessors except upon new evidence, or to correct mistakes of fact, or for fraud or collusion.—*11 Comp., 459, Feb. 17, 1905.*

862. A disbursing officer, by the voluntary repayment of an amount disallowed by the Auditor, forfeits his right to a revision of the account by the comptroller; but if he desires to have claim considered on its merits he can file claim with the Auditor for amount disallowed and then appeal to the comptroller for revision.—*12 Comp., 158, Sept. 23, 1905.* (*Case Milton J. Needham.*)

863. If double payment be made to an officer, the paymaster in the department in which the officer is serving shall be given credit therefor and suspension be made against the payment made outside the officer's department, regardless of the dates of payment.—*Auditor, Mar. 7, June 4, 1903, P. M. G. O., 35423, 37568.*

864. "A disbursing officer who makes a payment in disregard of the restrictions of Army Regulations, which require that, so far as practicable, officers are to draw their pay from the paymaster of the district where they may be on duty, and in disregard of the circulars of the Pay Department on the same subject, does so at his own risk."—*Vol. 2, Digest 2d Comp., 444, Apr. 16, 1884.*

865. If the regulations of the army and instructions of the War Department are such that an officer can fraudulently draw his pay more than once for the same service, the paymasters who acted in good faith on such authority were without responsibility for the loss.—*Ct. Cls., Nov. 5, 1888, P. M. G. O., B 3711.* (*Case Maj. Wm. Smith.*)

866. A disbursing officer is entitled to credit for proper payment to an enlisted man who had fraudulently enlisted, where payment was made without knowledge of the fraud and prior to the rescission of the contract by the Government.—*11 Comp., 710, May 31, 1905.* (*Case Navy Department.*)

867. An act takes effect on the date of its approval, and payments made in contravention of that act can not be credited to a disbursing officer in the settlement of his accounts, although he was serving at a distant point where he could have no knowledge of the act.—*Comp., Aug. 29, 1902, Cir. 44, A. G. O., 1902.*

VOUCHERS.

868. A voucher will not be made in duplicate or in triplicate unless the instructions on the proper blank require it, in which case the original only will be certified.—*A. R., 635, 1908.*

869. "Original vouchers will, if possible, accompany the accounts; copies will not be accepted unless duly certified and accompanied by satisfactory evidence of the loss or destruction of the originals, or that their retention is indispensable to the performance of duty by an officer."—*A. R., 632, 1908.*

870. A voucher for funds disbursed will be made out in full before being certified by a public creditor. If paid with check no receipt will be required, but if paid with cash one receipt will be obtained.—*A. R., 642, 1908.*

871. The form of the signature to the certificate, and to the receipt when required, and the name of the person or business firm as entered at the head of an account must be literally alike.—*A. R., 650, 1908.*

When a signature is not written by the hand of the party it must be witnessed by a disinterested party, a commissioned officer, when practicable.—*A. R., 651, 1908.*

872. A voucher for a payment made or an invoice for money transferred will have noted thereon the number, date, and amount of checks given and the depositary on

which drawn. If payment or transfer is made with currency, wholly or in part, the facts will be stated and a receipt given for the currency.—*A. R., 644, 1908. See 14 Comp., 382, Dec. 27, 1907.*

873. "Money amounts will be expressed in terms of dollars and cents. When a fraction of a cent less than one-half occurs in the footing of a voucher it will be disregarded. If the fraction be one-half or greater it will be reckoned as a cent."—*A. R., 639, 1908.*

874. "In final statements, receipts for money, and papers of like character, money amounts will, in all cases, be written out in full and also expressed by figures in parentheses. This requirement does not apply to pay rolls of military organizations and pay rolls of other descriptions."—*A. R., 652, 1908.*

875. "The correctness of the facts stated on a voucher and the justness of the account must be certified by an officer."—*A. R., 636, 1908.*

Disbursing officers can not certify to true copies of papers filed in support of vouchers they are to settle.—*Audr., Oct. 28, 1903, Cir., 25, W. D., 1903.*

876. "When an account is presented by an individual who is not known to the disbursing officer, the latter will require him to be identified."—*A. R., 649, 1908.*

877. It is not the duty of paymasters or their clerks to write out the vouchers upon which officers demand payment. Especially is it not their duty to make copies of orders upon which payments are based and which are necessary to sustain the vouchers.—*P. M. G., Sept. 27, 1870, 7168.*

878. Vouchers should be numbered consecutively throughout the entire year, beginning a new series on the 1st of each January.—*Cir., 132, P. M. G. O., Nov. 20, 1885.*

879. "The voucher number should be plainly stamped or written in every case. The paymaster's name should be stamped or written at the top of each folded voucher above the brief and also at the head of the first column of receipts in the pay roll. Vouchers (including rolls) should be properly folded with the necessary papers securely attached, but not pasted thereto, so that they may be readily opened for examination and record, as well as to secure a more regular package for the mail and for the files of the Paymaster-General's and the Auditor's office."—*Cir. 266, P. M. G. O., May 12, 1902.*

NOTE.—The same instructions, so far as pertinent, apply to retained vouchers.

RETIRED ENLISTED MEN.

880. "When an enlisted man shall have served thirty years either in the Army, Navy, or Marine Corps, or in all, he shall, upon making application to the President, be placed upon the retired list, with 75% of the pay and allowances he may then be in receipt of, and that said allowances shall be as follows: $9.50 per month in lieu of rations and clothing and $6.25 per month in lieu of quarters, fuel, and light: Provided, That in computing the necessary thirty years' time all service in the Army, Navy, and Marine Corps shall be credited."—*Act Mar. 2, 1907, 34 Stat., 1217; G. O., 68, 1907. See also act Feb. 14, 1885, 23 Stat., 305; G. O., 18, 1885, and act Mar. 16, 1896, 29 Stat., 62; G. O., 12, 1896. See A. R., 133, 1908.*

Enlisted men are entitled to active pay to include date of retirement.—*Cir. 148, P. M. G. O., Jan. 13, 1891.*

881. "All enlisted men on the retired list after March 2, 1907, whether placed there before or after the passage of said act, are entitled to the allowances provided by it, (viz: $15.75 per month) and no other."—*13 Comp., 770, May 7, 1907. See A. R., 136, 1908.*

The act of March 2, 1907, is not retroactive and men retired prior to that date are not entitled to quarters, fuel, and light in kind, nor to commutation therefor, until the date of the approval of the act.—*14 Comp., 196, Oct. 8, 1907.*

882. *Rates of monthly pay to retired men.*

Rank and arm of service.	Retired with pay of—					
	2d enlistment period.	3d enlistment period.	4th enlistment period.	5th enlistment period.	6th enlistment period.	7th enlistment period.
CORPS, REGIMENT, BATTALION.						
Master signal electrician	$59.25	$62.25	$65.25	$68.25	$71.25	$74.25
Master electrician—Coast Artillery						
Engineer—Coast Artillery	51.75	54.75	57.75	60.75	63.75	66.75
First-class electrician-sergeant—Coast Artillery						
Battalion sergeant-major, quartermaster-sergeant—Engineers						
Regimental sergeant-major, quartermaster-sergeant, commissary-sergeant—Field Artillery, Cavalry, Infantry	36.75	39.75	42.75	45.75	48.75	51.75
Senior sergeant-major—Coast Artillery						
Battalion sergeant-major—Field Artillery, Cavalry, Infantry						
Battalion quartermaster-sergeant—Field Artillery	33.00	36.00	39.00	42.00	45.00	48.00
Junior sergeant-major—Coast Artillery						
Master gunner—Coast Artillery						
Second-class electrician sergeant—Coast Artillery	30.00	33.00	36.00	39.00	42.00	45.00
Color sergeant—Field Artillery, Cavalry, Infantry						
Fireman—Coast Artillery	24.75	27.00	29.25	31.50	33.75	36.00
BATTERY, TROOP, COMPANY.						
Sergeant, first class—Signal Corps						
First sergeant—Artillery, Cavalry, Infantry, Engineers	36.75	39.75	42.75	45.75	48.75	51.75
Sergeant—Engineers, Ordnance, Signal Corps	30.00	33.00	36.00	39.00	42.00	45.00
Quartermaster-sergeant—Engineers						
Sergeant—Artillery, Cavalry, Infantry						
Quartermaster-sergeant—Artillery, Cavalry, Infantry						
Stable sergeant—Field Artillery	24.75	27.00	29.25	31.50	33.75	36.00
Cook						
Horseshoer—Cavalry, Field Artillery						
Corporal—Engineers, Ordnance, Signal Corps						
Mechanic—Coast Artillery	20.25	22.50	24.75	27.00	29.25	31.50
Chief mechanic—Field Artillery						
Corporal—Artillery, Cavalry, Infantry						
Artificer—Infantry						
Mechanic—Field Artillery	18.00	20.25	22.50	24.75	27.00	29.25
Farrier, farrier and blacksmith, saddler, and wagoner—Cavalry						
Private, first class—Engineers, Ordnance, Signal Corps	15.75	18.00	20.25	22.50	24.75	27.00
Trumpeter—Cavalry						
Musician—Artillery, Infantry, Engineers	13.50	15.75	16.50	17.25	18.00	18.75
Private—Artillery, Cavalry, Infantry, Signal Corps						
Private, second class—Engineers, Ordnance						
BANDS—ARTILLERY, CAVALRY, INFANTRY, ENGINEERS.						
Chief musician	59.25	62.25	65.25	68.25	71.25	74.25
Chief trumpeter—Artillery, Cavalry	33.00	36.00	39.00	42.00	45.00	48.00
Principal musician						
Sergeant	30.00	33.00	36.00	39.00	42.00	45.00
Drum major						
Cook	24.75	27.00	29.25	31.50	33.75	36.00
Corporal						
Private[a]	20.25	22.50	24.75	27.00	29.25	31.50
POST NONCOMMISSIONED STAFF.						
Ordnance sergeant	36.75	39.75	42.75	45.75	48.75	51.75
Commissary sergeant						
Quartermaster sergeant						
HOSPITAL CORPS.						
Sergeant, first class	40.50	43.50	46.50	49.50	52.50	55.50
Sergeant	24.75	27.00	29.25	31.50	33.75	36.00
Corporal	20.25	22.50	24.75	27.00	29.25	31.50
Private, first class	15.75	18.00	20.25	22.50	24.75	27.00
Private	14.25	16.50	17.25	18.00	18.75	19.50
BAND, MILITARY ACADEMY.						
Band sergeant and assistant leader	59.25	62.25	65.25	68.25	71.25	74.25
Musician, first class	36.75	39.75	42.75	45.75	48.75	51.75
Musician, second classs	30.00	33.00	36.00	39.00	42.00	45.00
Musician, third classs	24.75	27.00	29.25	31.50	33.75	36.00

[a] Privates of bands retired prior to March 2, 1899, are only entitled to the pay of retired privates of the line.—*15 Comp., 285, Oct. 31, 1908.*

883. War service with the Army in the field or in the Navy or Marine Corps in active service, either as volunteer or regular, during war of rebellion, shall be computed as double time in computing time for retirement.—*Act Sept. 30, 1890, 26 Stat., 504; G. O., 121, 1890.*

"Hereafter in computing time for retirement, credit shall be given the soldier for double the time of his actual service in Porto Rico, Cuba, or the Philippine Islands."—*Act May 26, 1900, 31 Stat., 209; G. O., 76, 1900.*

Or China in computing time after.—*Act Mar. 2, 1903, 32 Stat., 933; G. O., 24, A. G. O., 1903.*

Or the island of Guam, Alaska, and Panama in computing time after April 23, 1904, "but double credit shall not be given for service hereafter rendered in Porto Rico."—*Act Apr. 23, 1904, 33 Stat., 264; G. O., 76, 1904. See A. R., 133, 1908.*

884. Enlisted men who served as commissioned officers, U. S. Volunteers, organized in 1898 and 1899, or in the Porto Rico regiment or Philippine scouts on or before March 2, 1903, shall have such service counted as if it had been rendered as enlisted men, when computing service for retirement.—*Act Mar. 2, 1903, 32 Stat., 934; G. O., 24, A. G. O., 1903.*

The above made applicable to *all* service as commissioned officers with Philippine scouts.—*Act June 12, 1906, 34 Stat., 248; G. O., 115, 1906.*

885. An enlisted man is entitled, on retirement, to subsistence in kind or commutation thereof at the rate of $1.50 per day, for time necessary for him to travel from the place of retirement to his home, and no deduction therefor shall be made from his monthly allowance of $9.50 provided for by the act of March 16, 1906; but he is not entitled to such subsistence, or commutation thereof, prior to his departure from the place where he received his retirement orders, and any subsistence furnished him after his retirement but prior to his assuming the status of a traveler should be deducted from said monthly allowance of $9.50, the deduction to be computed at the actual value of the duty ration.—*11 Comp., 362, Jan. 17, 1905.*

NOTE.—Paragraph 1223, Army Regulations, fixes the value of a garrison or field ration at 25 cents each.

886. Enlisted men are not entitled to travel allowances on retirement, as they are not discharged but simply transferred from the active to the retired list. They are entitled to transportation in kind to their homes.—*Vol. 3, Digest 2d Comp., 874 Aug. 9, 1888.*

887. Upon receipt of the order for retirement, the soldier's immediate commanding officer will furnish him with final statements, closing his accounts of pay, deposits, and all allowances other than those of travel, as of the date of the receipt of the order; he will forward to The Adjutant-General of the Army a descriptive list (in duplicate), noting thereon the fact that final statements have been given, the reenlistment or the continuous-service pay per month for which the soldier was last mustered, and his post-office address for the next thirty days. The descriptive list will bear the soldier's signature, or, if he can not write, a statement to that effect. The final statements and descriptive lists must state the date to which subsistence has been furnished, also whether subsistence while traveling home has been furnished, and, if so, for what dates. A discharge certificate will not be given, but the soldier will be dropped from the rolls of his command with appropriate explanatory remarks. The Pay Department will be notified and furnished with the soldier's signature, as in case of discharge.—*A. R., 134, 1908.*

888. The Adjutant-General of the Army will furnish a descriptive list to each retired enlisted man, who will forward it to the chief paymaster of the department in which he may be residing. The paymaster will note all payments on the descriptive list.—*A. R., 137, 1908.*

889. Retired enlisted men are not entitled to the 20% increase of pay given to enlisted men in time of war; nor to any additional increase for length of service, as they do not "remain continuously in the Army" within the intent of Revised Statutes 1284.—*39 Ct. Cls., 178, Jan. 18, 1904. See also 6 Comp., 182, Sept. 2, 1899; 8 Comp., 706, Apr. 11, 1902.*

890. "In computing 75 per centum of the pay that enlisted men may, when placed on the retired list 'then be in receipt of' certain amounts in addition to their pay for special ratings such as expert riflemen, sharpshooters, marksmen, casemate electricians, observers, plotters, planters, loaders, gun commanders, gun pointers, gunners, the 20 per cent increase for foreign service, and the extra-duty pay should not be included."—*13 Comp., 769, May 7, 1907.*

891. Enlisted men retired prior to the passage of the act of May 11, 1908, are entitled to three-fourths of the pay of the rank upon which they were retired and when the pay of such rank was changed it changed their pay accordingly. Their time of service on the active list prior to their retirement should be counted in the same manner as is provided in said act for counting the past services of men on the active list at the time of the passage of said act.—*14 Comp., 914, June 26, 1908; Cir. 56, W. D., 1908.*

892. Hospital Corps privates retired prior to March 2, 1903, are entitled to retired pay of first-class privates after that date.—*Comp., May 20, 1903; Cir. 32, A. G. O., 1903.*

893. A retired enlisted man, an inmate of the Government Hospital for the Insane, is not subject to deduction from his retired pay or allowances because of subsistence furnished him while such inmate.—*11 Comp., 367, Jan. 19, 1905.* (*Case Marine Corps.*)

894. A retired enlisted man serving either as an officer or enlisted man of volunteers is not entitled to receive both compensations.—*See 16 Comp., 87.*

RETIRED OFFICERS.

895. "When an officer has been thirty years in service, he may, upon his own application, in the discretion of the President, be retired."—*R. S., 1243.*

"When an officer has served forty years either as an officer or soldier in the regular or volunteer service, or both, he shall, if he make application therefor to the President, be retired from active service and placed on the retired list, and when an officer is 64 years of age he shall be retired from active service and placed on the retired list."—*Act June 30, 1882, 22 Stat., 118; G. O., 72, 1882.*

"When an officer has served forty-five years as a commissioned officer, or is 62 years old, he may be retired from active service at the discretion of the President."—*R. S., 1244.*

"Service as a cadet at the Military Academy should be included in computing the thirty years' service on which an officer may be retired."—*Cir. 10, A. G. O., 1895.*

But Naval Academy cadet service can not be counted.—*J. A. G., Nov. 11, 1907, P. M. G. O., 68127.*

"When an officer has become incapable of performing the duties of his office, he shall be either retired from active service, or wholly retired from the service, by the President, as hereinafter provided."—*R. S., 1245.*

That any officer of the Medical Reserve Corps who shall have reached the age of seventy years, and whose total active service in the Army of the United States, regular or volunteer, as such officer, and as contract or acting assistant surgeon, and as an enlisted man in the war of the rebellion, shall equal forty years, may thereupon, in the discretion of the President, be placed upon the retired list of the army with the rank, pay, and allowances of a first lieutenant.—*Act June 22, 1910; G. O., 126, W. D., 1910.* See Manual, par. 298.

896. "Officers hereafter retired from active service shall be retired upon the actual rank held by them at the date of retirement."—*R. S., 1254.*

"Officers retired from active service shall receive 75 per cent of the pay of the rank on which they were retired."—*R. S., 1274.*

897. "The pay of a retired officer should be computed on the basis of the pay of his actual rank, as determined by his commission, and not on the basis of a higher rate of pay which he may have been receiving just prior to his retirement."—*10 Comp., 500, Dec. 23, 1903.* (*Case Capt. Lemly.*)

898. Officers on the retired list are a part of the Army (39 Ct. Cls., 178, Jan. 18, 1904) and are entitled to the increased pay which the law allows for every five years' service.—*105 Sup. Ct., 244, G. O., 40, 1882.* (*Case R. W. Tyler.*)

But "hereafter, except in case of officers retired on account of wounds received in battle, no officer now on the retired list shall be allowed or paid any further increase of longevity pay, and officers hereafter retired, except as herein provided, shall not be allowed or paid any further increase of longevity pay above that which had accrued at date of their retirement."—*Act Mar. 2, 1903, 32 Stat., 932; G. O., 24, A. G. O., 1903.*

In computing longevity pay a retired officer is not entitled to credit for time served on active duty after retirement.—*15 Comp., 235, Oct. 13, 1908* (*Case Navy Department.*)

899. *Pay of retired officers.*

Grade.	Pay of grade (R. S., 1274.)		Monthly pay (R. S., 1262, 1263, 1274.)			
	Yearly.	Monthly.	After 5 years' service.	After 10 years' service.	After 15 years' service.	After 20 years' service.
Lieutenant-general	$8,250.00	$687.50	.....	.....	.....	.....
Major-general	6,000.00	500.00	.....	.....	.....	.....
Brigadier-general	4,500.00	375.00	.....	.....	.....	.....
Colonel	3,000.00	250.00	$275.00	$300.00	$312.50	$312.50
Lieutenant-colonel	2,625.00	218.75	240.62	262.50	281.25	281.25
Major	2,250.00	187.50	206.25	225.00	243.75	250.00
Captain	1,800.00	150.00	165.00	180.00	195.00	210.00
First lieutenant	1,500.00	125.00	137.50	150.00	162.50	175.00
Second lieutenant	1,275.00	106.25	116.87	127.50	138.12	148.75

900. "An officer placed upon the retired list will receive active pay to include the date of retirement, and the pay of a retired officer thereafter. If on duty, he will receive active pay to include the date of receipt by him of notice of his retirement."—*A. R., 1283, 1908.*

901. If an officer, through an exigency of the service, is actually held to active service by competent authority after the time when he should be retired, he is entitled to active service pay for such time.—*9 Comp., 20, July, 25, 1902.* (*Case Major Jones.*)

902. Where an officer is retired on the day he accepts an appointment to a higher grade, he is entitled to the full pay of the higher grade for one day.—*P. M. G., Feb. 17, 1903, 36028.*

903. Should an officer fail in his physical examination for promotion by reason of disability contracted in line of duty, he shall be retired with the rank to which his seniority entitled him to be promoted.—*Act Oct. 1, 1890, 26 Stat., 562* (*G. O. 116, 1890*), *and act Apr. 23, 1908, 35 Stat., 67* (*G. O., 67, 1908*).

A major of the Medical Corps not found disqualified for promotion by reason of physical disability incurred in line of duty, but found disqualified for any other reason, shall be retired without promotion.—*Act Mar. 3, 1909, 35 Stat., 737; G. O. 49, 1909.*

And is entitled to active pay of lower grade only to time he receives notice of his retirement.—*Comp., July 12, 1901, P. M. G. O., 15327.* (*Case Lt. McClure.*)

904. An officer "examined for promotion and found disqualified, and who was subsequently ordered retired, *to date back from the occurring of the vacancy* to which

he would have been promoted had he been found qualified, is entitled to active duty pay *of the lower grade* until the receipt by him of the notice of his retirement."—*12 Comp., 628, Apr. 12, 1906.* (*Case Marine Corps.*)

905. "Any officer of the Army below the grade of brigadier-general who served with credit as an officer or as an enlisted man in the regular or volunteer forces during the civil war prior to April 9, 1865, otherwise than as a cadet, and whose name is borne on the official register of the Army, and who has heretofore been, or may hereafter be, retired on account of wounds or disability incident to the service or on account of age or after forty years' service, may, in the discretion of the President, by and with the advice and consent of the Senate, be placed on the retired list of the Army with the rank and retired pay of one grade above that actually held by him at the time of retirement: *Provided*, That this act shall not apply to any officer who received an advance of grade since the date of his retirement or who has been restored to the Army and placed on the retired list by virtue of the provisions of a special act of Congress."—*Act Apr. 23, 1904, 33 Stat., 264; G. O., 76, 1904.*

When a retired officer who has been advanced one grade is detailed to duty with an educational institution under the act of November 3, 1893, or assigned to active duty under the act of April 23, 1904, he is entitled to the full pay and allowances of the grade to which advanced, subject to the limitations imposed in the acts of March 2, 1905, June 12, 1906, and March 3, 1909.—*Comp., May 13, 1910, P. M. G. O., 81947. See Manual, pars. 911 and 918.*

906. "Any officer now holding appointment in any corps or department who shall hereafter serve as chief of a staff corps or department and shall subsequently be retired, shall be retired with the rank, pay, and allowances authorized by law for the retirement of such corps or department chief."—*Act Feb. 2, 1901, 31 Stat., 755, G. O., 9, 1901.*

907. No person who holds an office, the salary attached to which amounts to $2,500, shall be appointed to or hold any other office to which compensation is attached unless specially authorized by law; "but this shall not apply to retired officers of the Army or Navy whenever they may be elected to public office or whenever the President shall appoint them to office by and with the advice and consent of the Senate."—*Act July 31, 1894, 28 Stat., 205; G. O., 36, 1894.*

908. An officer retired with the rank and pay of one grade above that held by him at the time of his retirement is entitled to the increase from the date he was actually placed on the retired list, and neither requires an acceptance nor permits of a declination.—*11 Comp., 448, Feb. 14, 1905.* (*Case Capt. Morse.*)

The pay of the new grade attaches from the date of the rank as fixed in orders (P. M. G., Jan. 2, 1906, 32059), but can not be paid until after confirmation.—*Comp., May 28, 1904, P. M. G. O., 48328.*

909. A retired officer whose salary is less than $2,500, who is serving as a contract surgeon, may be paid both salaries.—*Comp., Mar. 20, 1908, P. M. G. O., 35940.* (*Case Major Swift.*)

A retired officer whose salary is less than $2,500 may hold an office the compensation of which consists of fees, even should they amount to more than $2,500.—*11 Comp., 236, Nov. 28, 1904.* (*Case Major Sladen.*)

"An assistant general treasurer and inspector-general of a National Home for Disabled Volunteer Soldiers is not an officer of the United States within the meaning of the act of July 31, 1894," and a retired officer receiving compensation of $2,500 per annum is not debarred from holding that office.—*8 Comp., 443, Jan. 11, 1902.* (*Case Major Harris.*)

910. "A retired officer will be paid in the department in which he resides unless he shall, for special reasons, desire to be paid elsewhere, when he will obtain the authority of the Paymaster-General for such payments."—*A. R., 1276, 1908.*

ACTIVE DUTY.

911. "In time of war retired officers may, in the discretion of the President, be employed on active duty, other than in command of troops."—*Act Mar. 2, 1899, 30 Stat., 979; G. O., 36, 1899.*

The Secretary of War may assign retired officers, with their consent, to active duty in recruiting, for service with the militia upon the request of the governor, as military attachés, upon courts-martial, courts of inquiry, and boards, and to staff duties not involving service with troops; and such officers *while so assigned* shall receive the full [a] pay and allowances of their respective grades.—*Act Apr. 23, 1904, 33 Stat., 264; G. O., 76, 1904.*

912. If the Secretary of War decides that a retired officer detailed to inspect militia as provided in section 14, act January 21, 1903 (32 Stat., 777), is assigned "to staff duties not involving service with troops;" and if he specially assigns any such officer to such duty, said officer is entitled to active duty pay.—*14 Comp., 628, Mar. 27, 1908, P. M. G. O., 66690.*

913. There is no law or regulation prohibiting a retired officer who has been detailed for active duty with the militia from accepting additional compensation from the State.—*J. A. G., Aug. 11, 1905.*

But the status of a retired officer on active duty who is holding a State commission and serving with the militia at an encampment is analogous to that of an officer on the active list, and as such he can not receive compensation from the funds allotted to the State by the United States under the act of January 21, 1903.—*P. M. G., Oct. 8, 1904, 47090.*

914. The President may detail as adjutant-general of the District of Columbia militia any retired officer who may be nominated by the brigadier-general of said militia.—*Act June 6, 1900, 31 Stat., 671; G. O., 86, 1900.*

NOTE.—For pay of said officer, see paragraph 911, Manual.

915. Retired officers detailed to active duty are entitled to the increased pay from the date of receipt of the order.—*See paragraph 919, Manual.*

But if the detail is effective at a future date active pay begins with the date on which the officer starts to obey the order.—*P. M. G., Mar. 15, 1905, 49597.*

Active pay ceases on date of actual relief from detail. The travel home is performed after termination of active duty.—*P. M. G., July 5, 1907, 62591. See also Cir. 46, W. D., 1905.*

916. A retired officer granted a leave of absence while on active duty "is in the leave status of an officer on the active list."—*11 Comp., 376, Jan. 25, 1905.* (*Case Navy Department.*)

917. Not to exceed one hundred officers of the Army may be detailed as president, superintendent, or professors of colleges for periods not exceeding four years; and retired officers may, on their own application, be detailed to such duty, and "when so detailed, shall receive the full pay and allowances of their rank, except that the limitations on the pay of officers of the Army above the grade of major as provided in the acts of March second, nineteen hundred and five, and June twelfth, nineteen hundred and six, shall remain in force."—*Act Mar. 3, 1909, 35 Stat., 738, amending Act Nov. 3, 1893, 28 Stat., 7, and R. S. 1225; G. O., 49, 1909.*

NOTE.—For instructions regarding details to colleges, see General Orders, War Department.

918. The provisions of the act of March 3, 1909 (35 Stat., 738), continue in force only the limitations as to pay contained in the acts approved March 2, 1905, and June 12,

[a] But "retired officers above the grade of major assigned to active duty shall receive their full retired pay, and shall receive no further pay or allowances from the United States," except mileage under paragraph 923, Manual (act Mar. 2, 1905, 33 Stat., 831; G. O., 40, 1905); provided, " that a colonel or lieutenant-colonel assigned to active duty shall receive the same pay and allowances as a retired major would receive under a like assignment."—*Act June 18, 1906, 34 Stat., 245; G. O., 115, 1906.*

1906. The restriction does not apply to allowances and a colonel or lieutenant-colonel when detailed on duty at an educational institution, under the provisions of the act of November 3, 1893, as amended by the act of March 3, 1909, is entitled to the full allowances of his rank.—*16 Comp., 192, Sept. 30, 1909.*

919. A retired officer detailed to duty at an educational institution under the act of November 3, 1893, to relieve another officer on duty thereat, is entitled to full pay and allowances, as indicated in paragraphs 917 and 918, from and including the day after the day upon which he reported and relieved his predecessor, and the retired officer relieved from such duty is entitled to the full pay and allowances authorized by law to include the date his relief actually became effective.—*Comp., May 19, 1910, P. M. G. O., 82933.*

But if detailed to duty at an educational institution where there is no officer on duty, and the order does not specify a date upon which the detail is to take effect, the authorized full pay accrues from and including the date the notice of the detail was received.—*8 Comp., 50, July 25, 1901; Cir. 29, A. G. O., 1901.*

920. In addition to the 100 officers provided for in the act of November 3, 1893, retired officers and noncommissioned officers who are willing to accept a detail without compensation from the Government other than their retired pay, may be detailed as instructors in military drill and tactics at schools where the services of such instructors shall have been applied for by the educational authorities thereof, providing the school will pay the cost of commutation of quarters and the extra-duty pay to which they may be entitled by law for the performance of special duty.—*Act Apr. 21, 1904, 33 Stat., 225, amending R. S., 1225; G. O., 76, 1904.*

921. "A retired officer may, on his own application, be detailed to serve as professor in any college, but while so serving such officer shall be allowed no additional compensation."—*R. S., 1260.*

Upon the application of a college the President may detail a retired officer to act as president, superintendent, or professor, "and such officer may receive from the institution to which he may be detailed the difference between his retired and full pay and shall not receive any additional pay or allowances from the United States."—*Act May 4, 1880, 21 Stat., 113; G. O., 38, 1880.*

The act of November 3, 1893, shall not be construed to allow the full pay of their rank to retired officers detailed under section 1260, Revised Statutes, and the act of May 4, 1880.—*Act Aug. 6, 1894, 28 Stat., 235; G. O., 32, 1894.*

922. The officers of the Soldiers' Home (governor, deputy governor, and secretary, who shall act as treasurer) shall be taken from the Army.—*R. S., 4816.*

Retired officers may be assigned to duty at the Soldiers' Home, provided they receive from the Government only the pay and emoluments allowed by law to retired officers.—*R. S., 1259.*

But they may receive supplies from the Home, and the treasurer may receive a salary from the funds of the Home.—*XX Opin. Att: Gen., 350.*

MILEAGE.

923. Hereafter "retired officers, when traveling under competent orders without troops, shall be" entitled to the same mileage as are active officers.—*Act June 12, 1906, 34 Stat., 246; G. O., 115, 1906.*

924. Officers may select their place of residence when retired.—*Sup. Ct., G. O., 44, 1877.*

A retired officer relieved from a detail of active duty and ordered to his home may select his home, as in the case of retirement, and the fact that he did not notify the War Department of the abandonment of his prior home does not affect his right to mileage.—*13 Comp., 793, May 14, 1907.* (*Case Maj. Vogdes.*)

925. To entitle an officer to mileage to his home on retirement the travel must be directed in orders and performed within a reasonable time.—*4 Comp., 175, Oct. 12, 1897.* (*Case Major Wheeler.*)

The order for travel is usually given at time of retirement, but there is no law or regulation which makes this a prerequisite to the payment of mileage.—*Comp., June 18, 1908.* (*Navy Department case, Memoranda circular, No. 88, Bureau Supplies and Accounts.*)

926. If on account of illness, an officer is unable to make the journey within a reasonable time, claim should be presented to the Auditor with evidence and argument for his consideration.—*Comp., Oct. 18, 1902, P. M. G. O., 33515.*

927. A limit of one year from date of retirement is fixed during which the allowance of baggage, etc., may be transported at public expense to the homes of retired officers.—*Cir. 63, W. D., 1905.*

"Having failed to perform the journey within one year after retirement, he is not considered to have performed the journey within a reasonable time and is therefore not entitled to mileage."—*Auditor, July 10, 1906, affirmed by Comptroller, 13 Comp., 112, Aug. 15, 1906.* (*Case Gen. Girard.*)

WHOLLY RETIRED.

928. "Officers wholly retired from the service shall be entitled to receive, upon their retirement, one year's pay * * * of the highest rank held by them, whether by staff or regimental commission, at the time of their retirement."—*R. S., 1275.*

Neither commutation of quarters nor foreign service increase is included in the year's pay allowed by law.—*7 Comp., 598, Apr. 3, 1901; 8 Comp., 737, Apr. 21, 1902.*

NOTE.—Certificates of nonindebtedness are required from officers wholly retired.—*See A. R., 1281, 1908.*

929. An officer wholly retired is entitled to active pay to include date of receipt of order.—*Auditor, Oct. 2, 1903, P. M. G. O., 28430.*

930. An officer wholly retired is not entitled to travel pay.—*P. M. G., Dec. 17, 1886, 553 B, 1886.*

931. The one year's pay due an officer wholly retired, who dies before payment is made, becomes an asset of his estate and is payable by the Auditor to his legal representative.—*7 Comp., 404, Feb. 7, 1901.* (*Case Surgeon Munday.*)

STOPPAGES, ENLISTED MEN.

932. "Stoppage of pay against a soldier is unauthorized, unless it is made in execution of the sentence of a court-martial, or in pursuance of a statute, or in conformity to the regulations of the Army, which have the force of law."—*16 Op. Att. Gen., 477; 13 Comp., 411, Dec. 19, 1906.*

933. The proper authorities have the undoubted right to stop from the pay earned by a soldier in a new enlistment such sums as may be necessary to reimburse the United States for his indebtedness in a prior enlistment.—*See par. 2376, Digest opinions, J. A. G., ed. 1901.*

934. "Both deposits and interest will be forfeited by desertion, but forfeiture of them can not be imposed by sentence of a court-martial. They are exempt from liability to meet a sentence of a court-martial imposing forfeiture of pay or allowances, and from liability for the soldier's private debts. Deposits and interest are not exempt from liability for debts due to the United States or to individuals, within the meaning of paragraph 1390" (Army Regulations).—*Par. 1387, A. R., 1908, as amended by G. O., 152, W. D., 1910. Comp., Mar. 2, 1910* (*United States Navy case*), *and June 15, 1910* (*case Private Schaunbach, 5th F. A.*); *also Comp. Aug. 2, 1910, U. S. Navy case; Cir. 52, W. D., 1910.*

935. Stoppages entered against enlisted men should show the bureau to which the collection is to be credited, the articles embraced in the stoppage, and all necessary information to enable the auditing authorities to give the proper credits. The data required should be furnished by paymasters when requesting that charges be entered on the rolls against enlisted men for overpayments by nondeduction of charges on rolls previously paid by them.—*P. M. G.*

936. Authorized stoppages will be entered on the pay rolls and deducted at time of payment in the following order:

1. Reimbursements to the United States.
2. Reimbursements to individuals, as the paymaster or post exchange, for instance.
3. Forfeitures for desertion and fines.

Articles of camp and garrison equipage must be charged on pay rolls as such, and other articles of quartermaster's stores or property must be enumerated and the price stated in the column of "Remarks," in order that the proper appropriation may be credited therewith.—*A. R., 1390, as amended by G. O. 138, 1910.*

NOTE.—The post laundries mentioned in paragraph 348, Army Regulations, as amended by paragraph 1, General Orders, No. 116, War Department, June 23, 1910, are established out of funds carried by the acts of appropriation for the support of the Army, and indebtedness to such laundries is an indebtedness to the United States. The post exchange is entitled to be paid its indebtedness against a soldier because it is an individual within the meaning of the exemption contained in section 4818, Revised Statutes.—*G. O. 138, 1910; J. A. G., June 7, 1910 (82018, P. M. G. O.), and Comp., Mar. 26, 1907, Cir. 22, War Department, 1907.*

Dues to the company tailor have precedence over those to the post exchange.—*P. M. G., Nov. 23, 1905, Tel. File 5556.*

937. Paymasters will verify report of ordnance charges forwarded by organization commander with those noted on pay rolls or final statements, and forward report direct to the Chief of Ordnance, except in the Philippine Islands, where the reports will be sent through the office of the chief ordnance officer of the division.—*G. O., 59, 1907.*

938. Sales of subsistence may be made on credit to officers and enlisted men who have not been regularly paid or who are in the field.—*A. R., 1260, 1908. See R. S., 1145.*

The basis of subsistence charges on rolls will be fully shown, thus: "Credit sales, Subsistence Department;" "Refundment of commutation, Subsistence Army, 19—;" "Increased cost of rations, Subsistence Army, 19—." If the charge consists of more than one stoppage the amount of each must be shown.—*Cir. 79, W. D., 1907.*

939. "Whenever charges on account of subsistence appear on pay rolls, paymasters will stamp on Form 42, Subsistence Department, which accompanies the rolls, the word 'collected' opposite each amount collected, and the words 'not paid' opposite each amount not so collected, and after certifying to the correctness of these notations, will forward the Form 42 direct to the Commissary-General. (Paragraph 1267, Army Regulations.) When an amount due for credit sales of subsistence stores or other subsistence charge appears on final statements, the paymaster making the collection will forward direct to the Commissary-General a memorandum showing the name and organization of the enlisted man, the place where and the month and year in which the indebtedness was incurred, the nature of the charge, and the amount collected. This memorandum will be forwarded whether the collection pertains to the current fiscal year or otherwise."—*G. O., 11, 1906.*

940. Whenever charges on account of transportation and subsistence, while traveling, appear on pay rolls, the number, date, and source of the order directing the same, together with the names of the officers furnishing the transportation and subsistence and the dates thereof and the points of travel involved, must in every instance be indicated in the column of "Remarks" in the following or similar manner: Due United States, transportation, Boston, Mass., to Omaha, Nebr., furnished by Capt. Doe, Q. M., April 1, 1892, on S. O. 36, Department of the East, March 29, 1892, $26.78; also commutation of rations furnished by Capt. Roe, A. C. S., for three days (from April 1, inclusive), $4.50.—*Cir. 15, A. G. O., 1892.*

OF THE UNIVERSITY OF CALIFORNIA

941. "On the application of a soldier on furlough, made at a military station and showing clearly the urgency of his case, the department commander may order transportation and subsistence to be furnished to enable him to rejoin his proper station, and the company commander will charge the cost thereof against the soldier's pay on the next muster and pay rolls, in accordance with paragraphs 1119 and 1254. The date of the application will be entered on the furlough."—*A. R., 109, 1908.*

There is no law authorizing reimbursement of amounts expended by soldier while returning from furlough granted for his own convenience.—*Comp., Nov. 21, 1902, P. M. G. O., 32935.*

942. Under the Rules and Articles of War it is made the duty of commanding officers to see reparation made to the party or parties injured from the pay of soldiers who are guilty of abuses or disorders committed against citizens. Upon proper representation by any citizen of wanton injury to his person or property, accompanied by satisfactory proof, the commanding officer of the troops will cause the damage to be assessed by a board of officers, the amounts stopped against the pay of the offenders, and reparation made to the injured party. This proceeding will be independent of any trial or sentence by court-martial for the criminal offense.—*54 A. W.*

NOTE.—To avoid delay and cost to parties injured, paymasters may turn over to them the amounts collected in their favor, taking receipt therefor at the foot of the roll, deducting the amount so turned over from the footing of the stoppage columns and carrying the balance only of the stoppages to army paymasters' collections. If an injured party is not present, a check for the amount should be drawn to his order and held by the paymaster until delivery can be made.

943. "A soldier may, when necessary, be relieved from ordinary military duty to make, repair, or alter uniforms. The post council will fix the rates to be charged, which will not exceed the cost of doing such work at the clothing depot, and company commanders will cause to be deducted from the pay of enlisted men and turned over to the proper person the amount properly due therefor. The provisions of this paragraph will be construed to apply to civilian tailors, who conform to prices fixed by post council, as well as to enlisted men detailed for that duty by proper authority."—*A. R., 274, 1908.*

The charges of a tailor for the manufacture of *civilian* clothing is not an authorized stoppage to be entered on the pay rolls.—*Sec. War, Feb. 16, 1909 (73856).*

944. Post exchanges are established and maintained under special regulations issued by the War Department.

The amount of indebtedness of a soldier to a post exchange contracted in accordance with such regulations will be noted on the muster and pay rolls for the *next succeeding month* and be deducted, if practicable, from his pay by the paymaster making the payment and turned over to the post exchange officer, who will duly receipt to the paymaster and the soldier for the amount so received. In case of discharge of a soldier the amount of any such indebtedness will be noted on the final statements, and in like manner be deducted from payment made thereon.—*A. R., 352, 1908.*

It is the duty of a soldier who has been given credit at a post exchange, not exceeding in any month one-third of his monthly pay, "to pay the amount as soon as he receives his pay, and the exchange officer will be present at the place of payment to receive the money or make such arrangements as will facilitate the payment. Credit will not ordinarily be extended to a soldier between the date of last payment on rolls before discharge and the date of discharge. When the debt has remained unpaid one pay day on which the soldier was paid a balance sufficient to discharge such debt and no other means of collection is practicable, the exchange officer will notify the company or detachment commander, who will note the amount on the next pay rolls as 'Due Post Exchange ——— ———,' and on succeeding rolls until the debt has been collected."—*G. O., 4, 1907. See also par. 936, Manual.*

NOTE.—Amounts due post exchange can not be deducted from travel pay in the settlement of final statements.

945. It is not incumbent upon paymasters to determine whether amounts charged against soldiers on pay rolls or final statements for post exchange indebtedness are in excess of the authorized limit of credit.—*P. M. G. O., 66329.*

946. When collection is made in favor of a post exchange at a distance, the paymaster will forward his check to the exchange officer, indicating thereon that it is for payment of post exchange collections; if on pay roll the organization will be stated or if on final statement the name of soldier and organization will be given. The number of the check and the depositary on which drawn will be entered on the voucher.—*P. M. G., May 5, 1908, 4146-317.*

947. Where the identity of the exchange in whose favor a collection has been made is not shown on the rolls or final statements and can not be ascertained by reasonable effort, the amount will be taken up on abstract of collections, note of explanation being made.—*See P. M. G., May 12, 1903, 37541.*

948. Post laundries are established and maintained under special regulations issued by the War Department.

The amount of indebtedness of a soldier to a post laundry contracted in accordance with such regulations will be noted on the pay rolls for the current month and on the muster rolls covering the period during which the indebtedness was contracted and will be deducted, if practicable, from his pay by the paymaster making the payment and turned over to the officer in charge of the laundry, who will duly receipt to the paymaster and the soldier for the amount so received. Where the soldier is detached the amount due the laundry will be noted on the detachment roll or descriptive list, and will be deducted by the paymaster at the next payment and forwarded to the officer in charge of the laundry in which the indebtedness was incurred. In case of the discharge of a soldier the amount of any such indebtedness will be noted on the final statements and will be similarly deducted from payment made thereon and transmitted to the officer in charge of the laundry.—*A. R., 348, 1908. Amended by G. O., 116, W. D., 1910. See also par. 936, Manual.*

Post laundries established by authority of the Secretary of War, and operated under regulations approved by him, may, in the discretion of the commanding officer, extend credit to the enlisted men of the command to an amount not to exceed $2 a month for each man.

The amount of indebtedness of a soldier to the laundry will be charged against him on the pay rolls for the current month and on the muster rolls covering the period during which the indebtedness was contracted, as prescribed in paragraph 348, Army Regulations, as amended by paragraph I of this order.—*G. O., 116, W. D., 1910.*

A laundry established by private individuals at a military post, under revocable license issued by War Department, is not a post laundry within the meaning of Army Regulation.—*J. A. G., Aug. 13, 1907, P. M. G. O., 62775.*

949. Stoppages on pay rolls on account of dues to company fund should be limited to reimbursements for loss of money pertaining thereto, or for damages to property purchased therefrom when stoppage is directed by proper authority after responsibility is established.—*See Cir. 6, W. D., 1904, and Opp. J. A. G., Aug. 7, 1908, P. M. G. O., 69759.*

The hospital fund is regarded as a company fund (A. R. 328) and is applicable generally to similar purposes, in the interest of enlisted men of the Hospital Corps, and of the sick under treatment and members of the Nurse Corps on duty in military hospitals (A. R. 1479).—*G. O., 106, W. D., 1910.*

950. When collections on account of post exchanges, post laundries, or company funds are erroneously carried to abstract of collections and deposited, the amount should be deducted from a subsequent abstract (the reason therefor being noted) and turned over to the proper post exchange, post laundry, or company fund.—*P. M. G. O., 37541.*

FORFEITURES.

951. Regimental, garrison, and summary courts may award forfeiture of three months' pay or may reduce noncommissioned officers to ranks; but a summary court may not award forfeiture exceeding one month's pay unless soldier consents in writing, before trial, to trial by such court, and if soldier refuse to consent, the summary court shall not award forfeiture of more than one month's pay.—*Act Mar. 2, 1901, 31 Stat., 951; G. O., 27, 1901.*

"When a sentence of confinement or forfeiture is in excess of the legal limit, the part within the limit is legal and may be executed."—*A. R., 977, 1908. See G. O., 204, 1908, for legal limit of fines.*

952. All stoppages and fines adjudged against soldiers by sentence of courts-martial over and above any amount that may be due for the reimbursement of the Government or individuals and all forfeitures on account of desertion are set apart and appropriated for the support of the Soldiers' Home.—*R. S., 4818.*

953. Where a sentence forfeits all pay due, or to become due for a specified period, authorized stoppages in force at date of sentence have preference over the forfeiture to the extent and in the order contemplated by sections 1 and 2 of paragraph 936, Manual.—*P. M. G., July 18, 1907, 62722.*

954. A soldier sentenced to imprisonment and loss of all pay, except a stipulated monthly sum for prison expenses, can not be paid any part of the monthly allowance until all indebtedness to the United States has been discharged.—*10 Comp., 702, Apr. 7, 1904.* (*Case Navy Department.*)

955. "Notwithstanding a sentence contemplates payment of a stated sum to a soldier upon his release from confinement, it can not be made unless there is a sufficient balance to his credit after all authorized stoppages are deducted."—*A. R., 987, 1908.*

956. Where a sentence of dishonorable discharge, with forfeiture of all pay and allowances, provides that a certain amount shall be paid the soldier on release from confinement, the remission of the dishonorable discharge would not prohibit the payment of the amount on release from confinement, such amount having never been forfeited by the sentence; but if the sentence provided that the amount be paid on dishonorable discharge, the dishonorable discharge having been remitted, no payment could be made.—*15 Comp., 126, Sept. 10, 1908.*

957. "When a sentence imposes forfeiture of pay, or of a stated portion thereof, for a certain number of months, it stops for each of those months the amount stated. Thus 'Ten dollars of monthly pay for one year' would be a stoppage of $120. When the sentence is silent as to date of commencement of forfeiture of pay, the forfeiture will begin with the period for which pay has accrued since last payment. A forfeiture not limited by the sentence to any particular month or months or other space of time, but expressed simply as a forfeiture of so many months' pay, or of a certain amount of pay, is legally chargeable against the pay due and payable at the next payment, and the balance, if any, against pay accruing thereafter, until the forfeiture is fully satisfied, but the rate of forfeiture will be the rate of pay the soldier is entitled to receive at the date of the promulgation of the sentence."—*A. R., 985, 1908.*

958. All pay, including additional pay for reenlistment, certificate of merit, foreign service, gunner, expert rifleman, etc., is included in a forfeiture of "a month's pay" by sentence of court-martial, but *extra-duty pay*, not being a monthly rate, is not included within such forfeiture.—*Comp., Aug. 10, 1908, P. M. G. O., 69036.*

959. Should a court-martial sentence imposing a forfeiture of one or more "months' pay" also carry a reduction in grade, the *rate* of forfeiture is all of the monthly pay to which the soldier is entitled as of the grade to which reduced.—*Comp., Aug. 26, 1907, P. M. G. O., 60996.*

960. The word "pay" in the laws providing for the pay and allowances of officers and enlisted men of the Army has a distinct and technical signification, and when used alone in the sentence of a court-martial does not affect the right of the accused to his pecuniary allowances.—*2 Comp., 300, Dec. 14, 1895.*

961. A sentence by court-martial "to forfeit to the United States $10 of his pay for six months" is construed to mean a forfeiture of $10 only, although it may have been the intention of the court to impose a forfeiture of $60.—*Cir. 5, A. G. O., 1883.*

962. Court-martial forfeitures are debts to the United States, and the full amount of each sentence must be deducted unless remitted. When the monthly aggregate of forfeitures exceeds the soldier's monthly pay, deduction will be made at the rate of monthly pay, until the full amount of the forfeitures has been satisfied, unless a portion has been remitted.—*9 Comp., 74, Aug. 14, 1902; Cir. 36, A. G. O., 1902.*

EXAMPLE: A soldier last paid to June 30, whose pay is $21.00 per month, sentenced on July 6th to forfeit $10 per month for two months; sentenced September 6th to forfeit $15 per month for three months. On October 6th the unexecuted part of the sentence of September 6 is remitted. The amount of court-martial fine to be deducted is $59.50—that is, all of the fine of July 6, and $39.50 of the fine of September 6th.

The fact that a soldier has made an allotment of his pay does not operate to reduce the rate of his pay within the meaning of determining the accrued portion of the court-martial fine upon remission.—*P. M. G. O., March 21, 1907, 60795.*

963. A sentence of forfeiture of pay imposed while a prior sentence of forfeiture is in effect operates only on the balance of pay not absorbed by previous sentence. The remission of all, or part, of the later sentence is therefore effective, pursuant to the terms of remission, upon any pay which had not accrued for forfeiture at date of remission.—*Comp., Aug. 26, 1907, Cir., 63, W. D., 1907. (Case Corp. Logue, 10th Infantry.)*

Where an enlisted man is sentenced to a forfeiture of pay and to have stopped against him the cost of his apprehension as a deserter, the amount of the cost of such apprehension (and any authorized indebtedness to the United States contracted prior to date of the sentence) must be deducted prior to the forfeiture, and until sufficient pay shall have accrued to satisfy such prior indebtedness and cost of apprehension there would be nothing for the forfeiture to run against. The remission of all, or a part, of the forfeiture would therefore be effective, in accordance with the terms of the remission, upon any pay which had not accrued for forfeiture at the date of remission.—*14 Comp., 490, Feb. 8, 1908; also Comp. Aug. 2, 1910, Cir. 52, W. D., 1910.*

NOTE.—If a soldier's term of enlistment expires while in desertion, a court-martial forfeiture imposed after his return to military control does not begin to accrue until his restoration to a duty status. Should his enlistment expire while awaiting trial or undergoing sentence, the fine accrues from date of return to military control until expiration of term of service, and its execution then remains in abeyance until date of restoration to a duty status.—*See P. M. G., Sept. 17, 1908, 70405.*

964. Court-martial forfeitures can not be taken from clothing money.—*Comp., Feb. 29, 1904, P. M. G. O., 44385. (Case Arch Wilkinson.)*

965. The indebtedness of a soldier to a post exchange is not payable from pay forfeited by his desertion.—*Digest Comp., 1902, p. 196.*

But may be deducted from pay forfeited by sentence of a general court-martial because of offenses other than desertion.—*13 Comp., 649, Mar. 26, 1907; Cir. 22, W. D., 1907.*

966. Debts due company funds by a deserter can not be deducted from balance of pay and allowances forfeited by desertion.—*Cir. 5, W. D., 1903.*

967. When a sentence forfeiting pay is published in orders, said order is an imperative mandate to the company commander to make such notation on muster rolls as would be necessary to cause the judgment of the court to be executed out of the soldier's pay.—*J. A. G., concurred in by Sec. War, Feb. 15, 1906.*

968. A paymaster who overlooks a note of forfeiture on the rolls is chargeable only with the amount of such forfeiture as is noted on the roll, while the officer who certifies

to the accuracy of the roll is chargeable with the amount forfeited by such sentence and not noted on the roll.—*Vol. 2, Digest 2d Comp., 378, Feb. 7, 1882.*

969. "An order remitting a forfeiture of pay operates only on the pay to become due on and after the date of the order."—*A. R., 986, 1908.*

970. A department commander may remit or mitigate the unexpired sentences of enlisted men under his command, notwithstanding the court which awarded them was convened and sentences approved by the commander of another department.—*Cir. 20, A. G. O., 1901.*

971. The remission of a sentence "which imposes both confinement and forfeiture inflicts two separate and distinct punishments," and remission of an unexecuted portion of one would not necessarily affect the other. A satisfied forfeiture of pay could not be remitted. A forfeiture of pay for three months does not mean forfeiture for the period of confinement, but for a specified time of three months, and is effective from the date of last payment.—*J. A. G., Feb. 9, 1906, Cir. 13, W. D., 1906.*

972. Discharge operates to remit such portion of a sentence, involving forfeiture of pay, as extends beyond date of discharge.—*Comp., Feb. 29, 1904, P. M. G. O., 44385. (Case Arch Wilkinson.)*

973. The executed (*legal*) sentence of a court-martial can not be set aside or brought to naught by an Executive order. Congress alone possesses the authority to direct that the amount forfeited by reason of such sentence shall be paid to the party convicted or any other party.—*Vol. 2, Digest 2d Comp., 379, Mar. 1, 1883.*

NOTE.—Fines collected in excess of the legal limit, or pursuant to a sentence of an illegally constituted court, may be repaid the soldier upon a proper muster.—*43 Ct. Cl., 250.*

STOPPAGES, OFFICERS.

974. "When absent without leave officers shall forfeit all pay during such absence unless the absence is excused as unavoidable."—*R. S., 1265. See Cir. 5, W. D., 1905.*

975. An officer convicted by the civil courts and released under bond pending the final determination of an appeal to a higher court is "absent without leave" within the meaning of section 1265, Revised Statutes, pending the determination of said appeal, and, under the provisions of the above section, he is not entitled to pay during such absence.—*11 Comp., 755, June 14, 1905.*

The sentence of conviction having been set aside by the Supreme Court, his right to receive full pay from date of his arrest to date of his dismissal from the service is restored; but he is not entitled to commutation of quarters for such time.—*15 Comp., 215, Oct. 7, 1908, P. M. G. O., 29669.*

976. "Every officer who is dropped by the President from the rolls of the Army for absence from duty three months without leave shall forfeit all pay due or to become due."—*R. S., 1266.*

977. "No money shall be paid to any person for his compensation who is in arrears to the United States, until he has accounted for and paid into the Treasury all sums for which he may be liable."—*R. S., 1766.*

978. "Pay of officers of the Army may be withheld under section 1766, Revised Statutes, on account of an indebtedness to the United States, admitted or shown by the judgment of a court; but not otherwise unless upon a special order issued according to the discretion of the Secretary of War."—*Act July 16, 1892, 27 Stat., 177, G. O., 49, 1892.*

When the indebtedness of an officer "has been admitted or shown by the judgment of a court," in the operation of section 1766, Revised Statutes, as amended by the act of July 16, 1892, a legal inhibition exists against further payments to the officer until the indebtedness has been fully satisfied.—*J. A. G., Feb. 26, 1910, P. M. G. O., 81114.*

The act of July 16, 1892, can not be interpreted as empowering the Secretary of War to stop the pay of an officer to satisfy private debts or claims for alimony.—*Digest J. A. G., 1901, par. 2383.*

979. No trustee process, garnishment, injunction, or attachment can be recognized by the officers of the Government in respect of moneys due creditors of the United States.—*Digest 2d Comp., sec. 109, ed. 1869.*

There is no authority of law for stopping the pay of an officer to satisfy his private creditors.—*Sec. War, July 1, 1903, P. M. G. O., 37724.*

980. "When an officer has been overpaid, or is indebted to the United States for money or property, or has failed properly to account for the same, the chief of the bureau concerned will promptly notify him of the amount of his indebtedness or his failure to account. If after such notice he does not refund, or make satisfactory explanation, or take proper action within a reasonable time, the matter will be reported to the Secretary of War."—*A. R., 1328, 1908.*

981. "On the order of the Secretary of War, stoppages may be made against the pay of officers for overpayments, illegal disbursement, or loss through fraud or neglect of the public funds, and for deficiencies in, loss of, or damage to, military supplies, unless proof be furnished that the deficiency, loss, or damage was not occasioned by any fault on their part."—*A. R., 1329, 1908.*

982. "The notice of stoppage of officers' pay will be prepared in the form of a monthly circular to paymasters, advising them of stoppages outstanding at its date. This circular will be submitted to the Secretary of War for his approval prior to its publication. When an officer's name is borne thereon, no payment of salary will be made to him which is not in accordance with the stoppage entry made against his name."—*A. R., 1330, 1908.*

983. "Overpayments to an officer will be deducted on the first payment after a notice of stoppage against him is received, even if the pay accounts have been assigned; the assignee takes the account subject to all risks of stoppage."—*A. R., 1331, 1908.*

984. "Whenever an officer refunds money to the Government by payment to an army paymaster, duplicate descriptive receipts will be issued by the latter for the amount refunded. The paymaster will, with the least practicable delay, forward, without letter of transmittal, the original receipt direct to the Paymaster-General of the Army and furnish the officer with the duplicate."—*A. R., 618, 1908.*

985. The Government has authority to withhold money due an officer to whom an erroneous payment has been made, notwithstanding the payment was found to be erroneous only upon a construction of law made after the settlement of an account in which payment was allowed.—*8 Comp., 24, July 8, 1901.* (*Case Lt. Kittelle, U. S. Navy.*)

986. An officer suspended from rank and command does not thereby forfeit pay.—*Digest 2d Comp., sec. 1125, ed. 1869.*

987. When an officer is under stoppage of pay by sentence of general court-martial or otherwise, or is suspended from rank and pay, it is to be understood as depriving him of all his salary and increase for the time.—*P. M. G., Aug. 8, 1870.*

NOTE.—But does not deprive him of his "pecuniary allowances."—*See paragraph 960, Manual*

988. "An officer purchasing subsistence stores on credit will furnish to the commissary making the sale a receipt in duplicate setting forth the place and date of purchase, the name of the commissary who made the sale, and the money value of the stores so purchased. One copy of the receipt will be forwarded by the commissary to the paymaster who pays the officer, or to the chief paymaster of the department, and will be filed with the pay voucher on which collection is made."—*A. R., 1261, 1908. See R. S., 1299.*

TIME.

989. "Hereafter, where the compensation of any person in the military service of the United States is annual or monthly, the following rules for division of time and computation of pay for services rendered are hereby established: Annual compensation shall be divided into twelve equal installments, one of which shall be the pay for each calendar month; and in making payments for a fractional part of a month one-thirtieth of one of such installments, or of a monthly compensation, shall be the daily rate of pay. For the purpose of computing such compensation and for computing time for services rendered during a fractional part of a month in connection with annual or monthly compensation, each and every month shall be held to consist of thirty days, without regard to the actual number of days in any calendar month, thus excluding the thirty-first of any calendar month from the computation and treating February as if it actually had thirty days. Any person entering the service of the United States during a thirty-one day month and serving until the end thereof shall be entitled to pay for that month from the date of entry to the thirtieth day of said month, both days inclusive; and any person entering said service during the month of February and serving until the end thereof shall be entitled to one month's pay, less as many thirtieths thereof as there were days elapsed prior to date of entry: *Provided*, That for one day's unauthorized absence on the thirty-first day of any calendar month one day's pay shall be forfeited."—*Acts June 12 and 30, 1906; 34 Stat., 248, 763; G. O., 115, 135, 1906.*

990. "When applicable, the following rules for the computation of time in payment for services will be observed:

1. For any full calendar month's service, at a stipulated monthly rate of compensation, payment will be made at such stipulated rate without regard to the number of days in that month.

2. When service commences on an intermediate day of the month, thirty days will be assumed as the length of the month whatever be the number of days therein.

3. When the service terminates on an intermediate day of the month, the actual number of days during which service was rendered in that calendar month will be allowed.

4. When the service embraces two or more months or parts of months, but one fraction will be made, thus: From September 21 to November 25, inclusive, will be calculated—September 21 to October 20, inclusive, one month; from October 21 to November 20, inclusive, one month; from November 21 to 25, inclusive, five days, making the time allowed two months and five days.

5. When two fractions of months occur and both are less than a whole month, as from August 21 to September 10, the time will be determined thus: August 21 to 30, inclusive (ignoring the 31st), ten days; from September 1 to 10, inclusive, ten days; making the time allowed twenty days.

6. Service commencing in February will be calculated as though the month contained thirty days, thus: From February 21 to 28 (or 29), inclusive, ten days. When the service commences on the 28th day of that month, three days will be allowed, and if on the 29th, two days.

7. If service commences on the 31st day of any month, payment will not be made for that day.

8. For commutation of subsistence and for services of persons employed at a per diem rate payment will be made for the actual number of days.

9. When services are rendered from one given date to another, the account will state clearly whether both dates are included.

10. In computing the wages of persons employed at a per diem allowance the day on which service begins and the day on which it ends will be allowed in the computation.

11. Unauthorized absence on the 31st day of a month results in the loss of one day's pay."—*A. R., 655, 1908.*

991. "When accounts are rendered for service stated to have been performed from one given date to another, one of the days named will be excluded, unless it is specified or clearly shown by the form of the account that the service rendered was 'inclusive' of both."—*Digest 2d Comp., 534 (sec. 18), ed. 1869.*

992. "For pay purposes all months in the year will be reckoned as containing thirty days.

Where a promotion or demotion occurs during any month from a place to another place carrying a different compensation, service under such promotion or demotion will be considered as fractional service.

One-thirtieth of a monthly installment of salary will be deducted for every day's absence in a month, where such absentee is not in a pay status during such absence."—*13 Comp., 890, July 5, 1906, Cir. 40, W. D., 1906.*

TRANSLATOR.

993. The translator and librarian, Military Information Division, General Staff, receives $1,800 per annum.—*Annual appropriation act.*

TRAVEL PAY TO ENLISTED MEN.

994. "An enlisted man when discharged from the service, except by way of punishment for an offense, shall receive four cents per mile from the place of his discharge to the place of his enlistment, enrollment, or original muster into the service." And "for sea travel on discharge transportation and subsistence only shall be furnished to enlisted men."—*Act Mar. 2, 1901, 31 Stat., 902; G. O., 26, 1901.*

But hereafter, for the purpose of determining allowances for enlisted men on discharge, "travel in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States, and between the United States and Alaska shall not be regarded as sea travel and shall be paid for at the rates established by law for land travel."—*Act June 12, 1906, 34 Stat., 247; G. O., 115, 1906. See A. R., 1398, 1908.*

995. As a soldier must be furnished with transportation in kind for sea travel, if the Government furnishes such transportation by a longer route than that usually traveled, the soldier is entitled to travel pay from port of debarkation to his home.—*Comp., Jan. 20, 1903, P. M. G. O., 11826-80.*

996. The route of travel which was available and practicable and used by the public at the time discharged soldier was entitled to transportation must, for the purpose of travel pay, be regarded as the shortest usually traveled route.—*8 Comp., 352, 1901, Nov. 30, 1901. (Case H. S. Bradley.)*

997. "When transportation in kind is furnished a discharged soldier to enable him to reach a paymaster the quartermaster will note on the final statements that 'transportation in kind from ——— to ——— has been furnished,' stating the cost thereof, which will be deducted by the paymaster. If a soldier, discharged at the place of his enlistment, be furnished with transportation to enable him to reach a paymaster, the cost thereof will be ascertained and noted on his final statements, to be deducted by the paymaster."—*A. R., 156, 1908.*

998. A soldier was dishonorably discharged and furnished transportation to a military prison. Subsequently he was released on account of his sentence having been illegal, and was furnished transportation to his home: *Held*, that he was entitled to travel pay from place of discharge to place of enlistment, less the cost to the Government of the transportation furnished on his release from the prison. The cost of transportation furnished from place of discharge *to the prison* "does not constitute a stop-

page to defeat any part of his claim to four cents a mile from place of discharge to place of enlistment."—*9 Comp., 310, 311, Jan. 3, 1903.*

999. When the Government, without attaching any condition thereto, grants the request of a soldier that he be discharged at a certain place upon expiration of enlistment, the soldier does not waive his right to travel pay.—*12 Comp., 543, Mar. 30, 1906. (Case Marine Corps.)*

1000. "If the place where an officer or soldier was absent on leave at the time of his discharge is shown, he will be allowed travel pay and subsistence from that place to the place where he entered the service, unless the distance is greater than from the place where his regiment was, in which case he will be allowed only for the distance from the place where his regiment was."—*5 Comp., 117, Sept. 24, 1898.*

1001. A soldier discharged without honor on account of his own misconduct is not discharged by way of punishment for an offense, and therefore travel pay is not forfeited.—*10 Comp., 375, Oct. 23, 1903 (case J. H. McCarty); Cir. 19, W. D., 1903.*

1002. A soldier discharged under section 30 of the act of February 2, 1901, on account of the death of a parent (see paragraph 735, Manual) is entitled to travel pay, and the statement in the order that "This soldier is not entitled to travel pay" has no effect upon the claimant's rights under the law.—*13 Comp., 686, Apr. 5, 1907, P. M. G. O., 38513.*

1003. Indebtedness on account of court-martial fines is not an offset against a man's travel pay.—*Comp., Aug. 26, 1901, Cir. 5, A. G. O., 1902.*

A soldier should not be left at the place of his discharge without the means of procuring his transportation to place of enlistment and should be paid for travel allowances without regard to his indebtedness to the United States for clothing overdrawn.—*8 Comp., 624, Mar. 13, 1902. (Case Marine Corps.)*

Overpayments of pay (including allotments) may be deducted from travel pay if there is not sufficient pay or clothing money due to satisfy such overpayment.—*Cir. 269, P. M. G. O., May 16, 1903.*

1004. For travel pay to soldiers discharged while in the hands of civil authorities see paragraphs 749, 750, and 751, Manual.

NOT ENTITLED.

1005. The travel pay of a soldier discharged by purchase will be retained by the United States in all cases, in addition to the purchase price.—*Sec. 1, G. O., 13, 1909.*

1006. A soldier discharged at his own request, for his own pleasure or convenience, is not entitled to travel pay.—*189 U. S., 474, Apr. 23, 1903. (Case United States v. Barnett.)*

1007. A soldier convicted by a court-martial of an offense and sentenced to be dishonorably discharged is discharged "by way of punishment for an offense" and is not entitled to travel pay.—*6 Comp., 220, Sept. 15, 1899.*

1008. A soldier discharged without honor by reason of desertion is not entitled travel pay.—*9 Comp., 517, Mar. 30, 1903. (Case Carlton T. Stevens.)*

1009. A soldier discharged for minority concealed at enlistment, or for other cause involving fraud on his part in the enlistment, is not entitled to travel pay.—*8 Comp., 655, Mar. 24, 1902. (Case A. T. Moonert.)*

1010. A soldier discharged to enable him to accept a commission is not entitled to travel pay.—*Digest Comp., 1902, p. 218.*

TRAVEL PAY TO OFFICERS.

1011. "When an officer shall be discharged from the service, except by way of punishment for an offense, he shall receive for travel allowances from the place of his discharge to the place of his residence at the time of his appointment, or to the place of his original muster into the service, four cents per mile." And "for sea travel on discharge, actual expenses only shall be paid to officers."—*Act Mar. 2, 1901, 31 Stat., 902; G. O., 26, 1901.*

But hereafter, for the purpose of determining allowances for officers on discharge, "travel in the Philippine Archipelago, the Hawaiian Archipelago, the home waters of the United States, and between the United States and Alaska shall not be regarded as sea travel and shall be paid for at the rates established by law for land travel."—*Act June 12, 1906, 34 Stat., 247; G. O., 115, 1906.*

1012. Place of acceptance of appointment is considered as place of residence within the meaning of the law.—*Comp., Mar. 13, 1900, P. M. G. O., 11826-58. (Case Lt. Col. Sells, 9th Vol. Inf.)*

An officer discharged at the place where he accepted his commission is not entitled to travel pay.—*Comp., Mar. 25, 1908, P. M. G. O., 11769.*

1013. A contract surgeon appointed to the Medical Reserve Corps and discharged therefrom while on active duty is entitled to travel pay to place of entry into the military service and not to the place of making contract.—*Comp., May 27, 1909; P. M. G. O., 74987.*

1014. If an officer receives an order discharging him from the service and directing him to proceed to his home, but the order is silent as to the date when the discharge is to take effect, he is entitled to travel pay, not mileage, the discharge being effective from the date of receipt of the order.—*6 Comp., 31, July 14, 1899. (Case Lt. Thompson, Vol. Sig. Corps.)*

1015. "Where the record shows that an officer tendered his resignation without assigning any reason therefor, and the record does not show that he was disabled by sickness or wounds received in service, his resignation is regarded as a voluntary discharge and he is not entitled to travel pay."—*7 Comp., 744, May 11, 1901. (Case Captain Harris, 1st Oregon Cavalry.)*

1016. An officer who tenders his resignation and is honorably discharged is not entitled to travel pay.—*189 U. S., 471, Apr. 27, 1903. (Case United States v. Sweet.)*

1017. An officer tendering his resignation and discharged to take effect at a future date and ordered to proceed to his home, where he arrives prior to date fixed for his discharge to take effect, is entitled to mileage.—*7 Comp., 42, Aug. 2, 1900. (Case Lt. Haisch, 36th Vol. Inf.)*

1018. Pay overdrawn by an officer is a proper charge against travel pay due him on discharge.—*Comp., July 28, 1899, Cir. 195, P. M. G. O. (Case Dr. Burchard, 5th Mo. Inf.)*

1019. An officer discharged under the provisions of the act of October 1, 1890 (26 Stat., 562), or the act of April 23, 1908 (35 Stat., 67), because of his failure to pass the examination for promotion, is not discharged for his own convenience or by way of punishment for an offense and is entitled to travel pay.—*P. M. G., in accordance with practice in the office of the Auditor for the War Department, verbally concurred in by the Comptroller of the Treasury.*

1020. Dismissal by Executive order is quite distinct from dismissal by sentence. The latter is a punishment while the former is a removal from office and does not deprive the officer of travel pay.—*7 Comp., 548, Mar. 18, 1901.*

VETERINARIANS.

1021. Veterinarians shall receive the pay and allowances of second lieutenants mounted.—*Act Feb. 2, 1901, 31 Stat., 753; G. O., 9, 1901.*

1022. Veterinarians are entitled to 10 per cent increase for foreign service on and after July 1, 1907, under act March 2, 1907 (34 Stat., 1164).—*P. M. G. See 7 Comp., 413, Feb. 13, 1901.*

1023. Veterinarians are entitled to quarters, fuel, and light (A. R., 89, 1908), but commutation of quarters can not be paid them, the appropriation therefor being for payment to commissioned officers only.—*15 Comp., 819, June 12, 1909.*

1024. Veterinarians are entitled to count time served as enlisted men, as veterinary surgeons, and as veterinarians in computing longevity pay.—*7 Comp., 201, Oct. 31, 1900; 8 Comp., 52, July 29, 1901. (Case Gerald E. Griffin.)*

1025. Veterinarians have the same status as to leave of absence as officers of the Army.—*7 Comp., 788, June 7, 1901; Cir., 262, P. M. G. O. (Case J. B. Gilpin.)*

1026. Veterinarians are entitled to mileage for travel on duty under orders without troops.—*Comp., July 21, 1900, Cir., 244, P. M. G. O.*

1027. Veterinarians may witness payment to enlisted men.—*Cir. 30, A. G. O., 1901.*

VOLUNTEERS.

1028. "In all matters relating to the pay and allowances of officers and soldiers of the Army of the United States the same rules and regulations shall apply to the Regular Army and to volunteer forces mustered into the service of the United States for a limited period."—*R. S., 1292.*

1029. "All officers and enlisted men of the Volunteer Army, and of the militia of the States when in the service of the United States, shall be in all respects on the same footing, as to pay, allowances, and pensions, as that of officers and enlisted men of corresponding grades in the Regular Army."—*Act Apr. 22, 1898, 30 Stat., 363; G. O., 30, 1898.*

1030. "An assistant surgeon with the rank of captain in a militia organization brought into the service of the United States as a body is entitled to the pay of captain, mounted."—*11 Comp., 502, Mar. 2, 1905. (Case Captain Black, N. D. National Guard.)*

1031. An officer of volunteers promoted by seniority is entitled to the pay of the higher grade from the date of the vacancy. This is under the long-established practice, where officers of the Regular Army are promoted by seniority, the promotion takes effect from the date of the vacancy to be filled by the promotion.—*Digest Comp., 1902, p. 171; 7 Comp., 506, Mar. 12, 1901. (See par. 499, Manual.)*

1032. "All officers and enlisted men belonging to volunteer organizations hereafter mustered out of the service who have served honestly and faithfully beyond the limits of the United States shall be paid two months' extra pay on muster out and discharge from the service, and all officers and enlisted men belonging to organizations hereafter mustered out of the service who have served honestly and faithfully within the limits of the United States shall be paid one month's extra pay on muster out and discharge from the service."—*Act Jan. 12, 1899, 30 Stat., 784; G. O., 13, 1899.*

The act of January 12, 1899, granting extra pay to volunteer organizations, is permanent legislation, and until repealed applies to all future volunteers.—*37 Ct. Cls., 60, Dec. 2, 1901. (Case E. G. Pierson.)*

1033. "The act approved January 12, 1899, granting 'extra pay to officers and enlisted men of the United States Volunteers,' shall extend to all volunteer officers of the General Staff who have not received waiting-orders pay prior to discharge, at the rate of one month to those who did not serve beyond the limits of the United States and two months to those who served beyond the limits of the United States."—*Act May 26, 1900, 31 Stat., 217; G. O., 76, 1900.*

The act of May 26, 1900, is an amendment enlarging the act of January 12, 1899, and is therefore permanent legislation.—*10 Comp., 680, Mar. 30, 1904. (Case Wm. D. Bell.)*

INDEX.

Absence Without Leave:

	Paragraph.
Enlisted men—	
Acquittal of charge of desertion not conclusive as to	247
Civil authorities, no pay for time in hands of, unless	584
If convicted on status of	601
Collections, when pay for time absent is treated as	602
Convicted of, sentence set aside	247
Day of departure is a day of absence	600
Day of return is a day of duty	600
Deduction of one day's pay for each day of absence less than month	600
February 28 or 29	600
Inclusive, use of word will indicate	600
Less than twenty-four hours whether covering parts of one or two days	596, 597
One full calendar month, one month's pay deducted	600
On 31st day of month	599
Pay, none accrues for time	598
Ten days, will not be declared a deserter before, unless	238
Time lost by, exceeding one day, required to make good	596, 684
To make good, applies to men enlisting on or after May 11, 1908	596, 684, 685
Officers—	
Civil authorities, no pay for time in hands of, unless	584, 975
Collections, when pay for time absent is treated as	602
For three months, dropped from rolls of army	976
Forfeits all pay and allowances	976
Forfeits all pay for time, unless	974
Accounts (*see also* Paymasters' Accounts):	
Abstracts—	
Allotments, method of preparation	822
Collections, method of preparation	823
Deposits, method of preparation	227
Payments, method of preparation	821
Analyzed and recorded by	434
Appropriations disbursed and accounted for, method	812
Bonds, kept separately under each	814
Books, which paymasters are required to keep	813
Closed, funds will be actually transferred	814
Distinct, rendered according to appropriations	809
Entry of each transaction required	810
Express, should not be forwarded by	819
Forwarded—	
May be, to include the 15th of month	820
To auditor within sixty days after receipt	433
Will be, within	817, 818
Wrapped securely, will be	819
In the Treasury never closed	815
Irregularities of mail no excuse	818
Liability—	
Not rendered as provided by law	811
Retention of public funds	811
Original voucher to accompany, if possible	869
Rendered—	
If not, as provided by law, liability for	811
Will be, monthly or quarterly	816
Reopening of, by auditing officers	861
Weight of, for mailing limited to 4 pounds	819

	Paragraph.
Accounts Current:	
Appropriation transfers to cover errors	854
Book for, furnished by	813
Cash account rendered with	824
Cash on hand shown on, must be verified and certified	825
Certificate of deposit—	
Data to be noted on	831
Not to be filed with	831
Collections—	
Charged and credited on for period covered by	828
Copy furnished to	824
Data required on	827
Duplicate copies prepared and	824
Form to be used, furnished by	824
Period to be covered by	826
Preparation of, method	827
Rendered—	
Changing station	826
Closing accounts on renewal of bond	826
Leave of absence more than ten days	826
Suspensions—	
Charged on, method observed	853
Removal from, method observed	853
Vouchers, preparation and forwarding of	829
Will generally cover monthly period only	826
Acting Commissary of Subsistence:	
Entitled to $100 per year in addition to pay of grade	548
Foreign service increase, computed on additional pay as	529
Longevity increase, not computed on additional pay as	548
Paid on certificate of commissary-general	549
Regimental quartermaster may receive pay of	550
Regimental, squadron, or battalion commissary not entitled to pay of	549, 562
Acting Judge-Advocate:	
Pay—	
Aid can not receive pay, as in addition	521
Lieutenant entitled to pay and allowances of captain	563
Acts of Congress:	
Effecting organization of army, not retroactive unless	29
When carried into effect	29
Additional Pay. (*See* Pay Enlisted Men.)	
Advance of Public Money:	
Disbursing officers	1
Payments next to last day of month not authorized	3
Shall not be made, except	1
Treated as transfer of funds	2
Advance of Pay Not Authorized	4
Aids:	
Authorized—	
None for general officers general staff corps	516
Number for general officers of the line	516
Can not draw pay as, and as acting judge-advocate	521
Foreign service, entitled to increase on additional pay as	529
Inspections, may be ordered to accompany general on annual	342
Leave of absence—	
Appointed while on	519
Relieved while on	520
Mileage—	
General ordered beyond the limits of command	371
To change station	371
Inspections, ordered to accompany general on annual	342
Pay or rank additional—	
Ceases—	
On general's separation from the service or retirement	520
On promotion, day preceding	520
On relief from duty as	520
Relieved from duty while on leave of absence	520
Rate of	518

	Paragraph.
Aids—Continued.	
Pay of rank additional—Continued.	
Commences—	
Day of reporting in person for duty	520
If appointed while on leave of absence	519
For service as	516
Number authorized only entitled to increased	517
Selected from	516
Alaska:	
Mileage—	
Actual expenses for travel in, not to exceed	322
Travel in, or through, defined	323
Allotments:	
Abstract of, method of preparation	822
Allottee—	
Bank, advised of amount and period of	8
Furnished signature of allotter	8
Death of, before payment of	26
To be reported	27
No payment to—	
After paymaster receives notice of death of allotter	22
If allotter deserts before payment to	24
If not in possession prior to allotter's discharge, forfeiting all pay	24
Allotter—	
Allottee, death of, reported to commanding officer of	27
Captured by enemy, payment continued until	21
Death of, terminates right of allottee to receive	22
Desertion of—	
Acquittal of charge does not renew	14
Before payment to allottee, forfeits unpaid	24
Terminates	24
Discharged on an intermediate day of the month	16
Dishonorably discharged, forfeiting all pay	24
Discontinued at request of, withheld on rolls until	9
Entered on record of	12
Indebted to Government, about to be discharged	13
Quarantined indefinitely	23
Renewal of, if discontinued before expiration of period	11
Transferred, report required	17
Voluntary act of	10
Authority for making, granted to enlisted men only	5, 6
Discontinued—	
Allotter about to be discharged and indebted to United States	13
Before expiration of period—	
At allotter's request	9, 10
Entered on record of	12
On account of stoppages, forfeitures, or reduction	20
Organization commander to report	9
Withheld on pay rolls until	9, 20
Expiration of period, report not required	9
Not renewable if, before expiration of period, except	11
Voluntary act of allotter	10
Limitations—	
Advance of pay, shall not be made to obtain	6
Serving in the United States	6
Outside the United States	5, 6
Method of accounting for, on pay rolls and final statements	25
Overpayments of, can be collected from travel pay and deposits	934, 1003
Payment of—	
After receipt of notice of death of allotter, none	22
Allottee, death of, before	26
Captured by enemy, continued until	21
Desertion of allotter before, to allottee	24
Discontinued before expiration of period	9, 20
Erroneous, chargeable to responsible officer	19
Not a debt payable from pay forfeited by desertion	15
Made after one month, paymaster will receive credit	18

	Paragraph.
Allotments—Continued.	
Payment of—Continued.	
Quarantined indefinitely, allotter	23
Withheld, Paymaster-General may direct	20
Philippine Scouts can not make	782
Porto Rico regiment, members of, can not make	789
Rate of pay, to cover forfeitures not reduced by	962
Reports—	
Death of allottee	27
Discontinuance—	
Account of stoppages, forfeitures, or reduction	20
Before expiration of allotment period	9, 20
Death, discharge, or desertion	14
Paymaster-General to acknowledge receipt of	9, 20
Names of allotters—	
Forwarded by registered mail	7
On orders for distant station	7
Transfer of allotter	17
Regulations governing—	
Advance on pay, witnessing officer to investigate	8
Allotter indebted to Government about to be discharged	13
Ceases, on death, discharge, or desertion	14
Death of allotter terminates right of allottee to receive	22
Desertion of allotter, forfeits unpaid	24
Discontinued before expiration of period	9, 20
Executed—	
In duplicate, one copy to Paymaster-General	8
Pay rolls during period of, to show	12
Paymasters computation on pay rolls	25
Takes precedence over forfeitures	20
Record of soldier to show	12
Transfer of allotter, report of	17
Withheld, Paymaster-General may direct	20
Appropriations:	
Accounted for under distinct accounts	809
All for pay department constitute one fund, except	812
Applied solely to expenditures for which made	790
Available, when	792
Balances unexpended, deposit of	440, 791, 801
Clothing allowance paid on discharge, charged to	107
Deposits repaid enlisted men charged to which	229
Errors in charging	854
Fiscal years available for use of pay department	791
Liability by failure to make	792
Mileage—	
Accounted for under distinct heading	812
Inspection of militia, allowed amount in excess of mileage	346
Military Academy—	
Accounted for under distinct heading	812
Not current, who may withhold until same lapses	455
Penalty for exceeding, except	846
Transfer of funds from one to another	804
Transfer of, to cover errors	854
Only under bonds to which they pertain	854
Army Organization:	
Acts of Congress, effecting organization	28
Not retroactive unless	29
When carried into effect	29
Laws effecting	28
Status of individuals under new act	29
Assigned Accounts:	
Assignment not authorized except pay accounts and final statements	30
Defective, returned to	33
Assignor not chargeable with overpayment to assignee	34
Enlisted men can not assign their pay previous to discharge	32
Retired, can not assign their pay	30

	Paragraph.
Assigned Accounts—Continued.	
Final statements—	
Assignment—	
Can not be revoked at option of assignor	35
Not in conformity with regulations	39
Not signed by soldier	40
Payment only of such correct items as appear	36
Regulations governing	35
Shall not be made before discharge	35
Company fund, custodian of, assigned to	38
Post exchange assigned to	37
Pay accounts—	
Alaskan service, should be forwarded through special disbursing agent and chief paymaster, Department of the Columbia	48
All commissioned officers may assign, when due	41
Can not be revoked at option of assignor	41
Contract surgeons (*also* Dental)—	
Prohibited, except	44
Regulations governing	50
Foreign service—	
About to embark for or if on	48, 49
Forwarded through chief paymaster where serving	48
Make no payment unless satisfied regulations have been complied with	48, 49
Mounts, additional pay for, should not be included	49
Must be sent to and held by paymaster	48
Signature of assignee not required	48
Hypothecation of, forbidden	42
Indorsement, form of	42
Not in conformity with regulations	46
Not to be, before maturity	42
Pay, all due for a specific month included	49
Paymasters' clerks on foreign service	477
Veterinarians may assign	43
Overpayments—	
To assignee may be collected from future claims	34
Not chargeable to assignor	34
To custodian company fund, on final statements	38
To post exchange, on final statements	37
Payment of—	
Duplicate, paymaster who will receive credit	47, 863
In currency, forbidden	31
In department in which officer is serving, except	42
Officer on foreign service or in Alaska, make no, unless satisfied regulations have been complied with	48
On power of attorney prohibited, except	30
Prohibited, if assigned before due	45
Presented through bank, if subject to stoppage	34
Attachment:	
Not recognized	979
Beneficiary:	
Of officers or enlisted men—	
No payment, if no beneficiary designated and no widow	214
Philippine scouts entitled to designate	216
Pay of, includes	215
Retired army officers on active duty not on active list of army	217
Six months' pay, less reserved or deducted for expenses of interment	213
Veterinarians, entitled to designate	216
Quartermaster's Department—	
Expenses of interment, reimbursement	213
Blanks:	
Approval of all, by comptroller	52
Date effective printed on	53
Forms furnished by the Paymaster-General, list of	51
Manuscript returns, rolls, etc., prohibited	53
New forms, or alterations without authority prohibited	56
Notes and directions on, approved by	56
Have force of army regulations	53
Notification of discharge furnished by	763
Requisition for	53

Bonds: Paragraph.
- Accounts kept separately under each ... 814
- Accepted from surety company ... 61
- Amount of—
  - Required for paymasters ... 54
- Approval of, by commanding general, Philippines Division ... 56
- Canceled or surrendered, never ... 59,815
- Chief paymasters cause subordinates to take steps to renew ... 58
- Closed, funds will be actually transferred ... 814
- Detailed paymasters must furnish ... 57
- Duplicate check, indemnity bond required before issuance ... 89,90
- Execution of, requirements ... 63
- Filed where ... 59
- Paymasters must furnish ... 54
- Premium, rate of, allowed, to be paid by officer ... 55
  - Or other cost, shall not be defrayed by United States ... 55
- Renewed—
  - Can not be, until after four years, except ... 62
  - Shall be, at least once in ... 58
- Surety—
  - Companies, acceptable to Government, list of, published from time to time ... 61
  - Company may qualify ... 61
  - Financial—
    - Ability to cover ... 60
    - Embarrassment cause for renewal ... 62

Bonus:
- For reenlistment. (*See* Pay Enlisted Men.)

Cadets:
- Discharged—
  - Actual expenses to home paid by quartermaster, Military Academy ... 399
  - After graduation but before acceptance of commission, pay ... 402
  - Mileage, not entitled to ... 399
- Leave of absence on graduation—
  - Duration of ... 401
  - Not counted against subsequent leave credits ... 401
  - Ordered to temporary duty at Military Academy during ... 401
  - Pay status while on ... 402
  - Postponed, can not be ... 401
- Mileage—
  - Joining for first station after graduation, entitled to ... 306
  - Not entitled to, for travel performed under competent orders ... 400
  - On discharge not entitled to ... 399
- Pay—
  - After graduation—
    - As officers from date of, except ... 402
    - Discharged before acceptance of commission ... 402
- Payment to—
  - Commencement of ... 396
  - Made by on pay rolls ... 395
  - Method of ... 395
  - Oath taken prior to ... 396
  - On reappointment ... 397
  - Rate of ... 395
  - Suspended and off duty ... 398
- Service as—
  - Counts for retirement as officer ... 895
  - Does not count for continuous service pay of enlisted men ... 691
  - Longevity pay, counts for ... 541
  - Time of suspension without pay counts for longevity pay ... 541

Casemate Electricians. (*See* Pay Enlisted Men—Additional Pay.)

Certificate of Deposits:
- Accounts-current will show data relative to ... 831
- Appropriations, who designates to which funds belong ... 833
- Data required on ... 799,830
- Deposits received and deposited to credit Treasurer ... 227
- Duplicate, retained by officer to whom issued ... 832
- Not filed with account current ... 831
- Obtained for every deposit of public money ... 799,830
- Original, disposition of ... 832,833

	Paragraph.
Certificate of Merit:	
Additional pay for, rate of	659
Granted after discharge	660
Included in forfeiture of a month's pay	958
Pay for, commences	659
Payable during enlisted or commissioned service	659
Payable in full on active or retired list	659
Twenty per cent increase on, during foreign service	672
Certificate Nonindebtedness:	
Medical reserve corps officers relieved from active duty, not required, but	509
Officers, final pay of, required from	509
Chaplains:	
Appointed prior to April 21, 1904—	
Pay and rank of	64
After seven years' service	64
Appointed subsequent to April 21, 1904—	
Pay and rank of	65
After seven years' service	65
Major, with rank and pay of, may be promoted	66
Military Academy, appointment and pay of	388
Retired previous to April 21, 1904	67
Check Books:	
Account with depository closed	73
Balance must agree with amounts shown on accounts current	827
Balance with depository exhausted	73
Care of	74
Detaching blank checks for convenience of another officer	72
Furnished by	68, 69
Kept, method prescribed for paymasters	75
Payments, official, only to be used in making	68
Receipt for, furnished issuing officer	70
Transfer of—	
Ceasing to act as a disbursing officer	69, 71, 451
Receipt for, of transferee, to issuing officer	69, 71, 451
Regulations governing	69, 71, 451
Use of, regulations governing, found in check books	68, 69
Checks:	
Alterations on, certified to	69
Canceled, disposition and record required	84
Charge for collection of money on	794
Collections, for army paymasters—	
Dated, will be	83
Deposit of, when not practicable on last day of month	828
Detached for use of another officer	72
Deposits, for credit of deposit fund dated	83
Not included in check for collections	227
Disbursing account, statement of, answered promptly	800
Drawn, method to be observed	78, 79, 80, 81
To bearer prohibited	77
Drawn, in favor of banking institution, should state	80
Duplicate—	
Issuance of, regulations governing	89
Issuing officer of original, separated from the service	91
Enlisted men, foreign possessions and Alaska, part of pay, if desired	81
Erasures on, certified to	69
Error in depositing balances, corrected by drawing	793
Exchange for cash, when permitted	81
Funds, transfer of, by, receipt will not be given	805
Identity of soldier established—	
If furnished on distant depository	754
If issued in course of payments by express or	653
Liability of drawer as related to that of payer	76
Lost—	
Duplicate may be issued	89, 90
Issuing officer separated from the service	91
Mutilated, disposition and record of, required	84
Number, date, and depository noted on voucher	872
Only official, used in making payments	68

Checks—Continued.
Outstanding— Paragraph,
Funds to cover, if outstanding three years, disposition of 86
Issuing officer separated from the service 93
Less than three years, payable if 87
Paymaster ceasing to act as such, report required 92, 451
Three entire fiscal years paid only 88
Three entire fiscal years reported to 85
When dropped 85
Payments, by express (*see* Payments by Express or Mail)—
Covered wholly by, receipt will not be taken 870
In part by, to officers and enlisted men on foreign service 81
Philippine Islands, which pass in, must bear date of indorsements 82
Presented before expiration of three years, payable if 87
Rubber stamps will not be used 79
Signing of, in blank prohibited 848
Transfer of 71, 72
Chief Paymasters:
Cause subordinates to take steps to renew bonds 58
Communications, official—
From subordinates, when and how forwarded 458
Department staff will include 452
Efficiency reports of paymasters made by 460
Estimate for funds—
Forwarded not later than 454
Examines accounts of subordinates 456
Funds not of current appropriations 455
Mileage payments made by 316, 452
Paymasters control of by 453
Payment to troops, to make portion 452
Reports—
Efficiency, made by 460
Should set forth all facts concerning 436
Individual service 467
Monthly data required on 459
Prohibited from calling for, except 457
Responsibility for payment of troops 453
Civil Authorities:
Arrested by, released on bail, trial indefinitely postponed 585
Discharged without trial, right to pay restored 584
Case "nol prossed" 587
Settled out of court 586
Detained by, as witness before state court 583
Discharged—
After conviction, and pardon by civil authorities and return to military control 751
Trial and acquittal 584
Because of conviction, afterwards pardoned by 751
By civil authorities after three trials 589
While in hands of, expiration term of service 749, 762
Without honor while in hands of 750
Furlough, arrested and convicted while on 588
In hands of, at expiration of term 749, 762
No pay for time in hands of, unless 584, 975
Pay, none while in hands of, unless 584
Returned to duty, pending final determination of case 584
Witness before state court, detained as 583
Civilian Witnesses. (*See* Witnesses; *also* Courts-Martial.)
Claims:
Disallowance, if refunded, right to apply to Auditor and Comptroller 96
Discontinued in Court of Claims, may be settled by Auditor 99
Officer or clerk of disbursing officer can not be interested 443
Settlement—
Accepted, can not be opened on new evidence 97
New claim, different subject, will be considered 97
Accounting officers, no jurisdiction to reopen, except 98
By Auditor, revision of by Comptroller 95
By comptroller, binding upon executive departments 95

Claims—Continued.
Short payments— Paragraph.
By paymaster settled by auditor ... 94, 852
Mileage, how adjusted ... 320
Clerks in Military Employ:
Absent without leave for fractional part of a day ... 101
Appointment effective, when ... 102
Computer artillery board, salary of ... 158
Courts-martial, no extra pay for clerical duty for ... 178
Expert accountant Inspector-General's Department, salary of ... 266
Traveling expenses of ... 266
Hospital charges, deduct from pay due ... 105
Indebtedness of ... 105
Leave without pay ... 104
Not curtailed by attendance before courts ... 103
Military headquarters, at, paid by ... 100
Salaries fixed by ... 100
Oath of office ... 102
Promotion effective, when ... 102
Suspended without pay ... 104
Witnesses—
Before civil courts ... 210
Courts-martial ... 190
Clothing Allowance:
Allotments may be collected from ... 1003
Appropriation charged with that paid on discharge ... 107
Balances due at settlement dates, how credited ... 110
Collections account of, appropriation credited ... 117
Computation of, me hod observed ... 110
Descriptive lists, notations on ... 111
Deserter—
Accruing after return not used to reduce antidesertion clothing debts ... 116
Acquitted, but guilty of absence without leave ... 115
Balances charged or credited ... 113
Discharged without trial ... 259
Settled to date of desertion ... 113
Upon return to military control ... 114
Discharged—
After six months from date of enlistment ... 110
Retained after expiration of enlistment ... 110
Undrawn, credited on final statements ... 107, 111
While in hands of civil authorities ... 762
Within six months from date of enlistment ... 110
Without trial by reason of desertion ... 259
Entries of, in words and figures ... 111
Final statements—
Charged on, any overdrawn ... 107
Credited on, any undrawn ... 107, 111
Notation on, discharged while in hands of civil authorities ... 762
When clothing account balances ... 111
Fines can not be collected from ... 964
Held in service ... 110
Initial and yearly ... 109
Indebtedness for, can not be collected from travel pay ... 1003
Indian scouts ... 274
Laundry of recruits may be charged against ... 112
Overdrawn, method of charging ... 107
Overpayments may be collected from ... 1003
Philippine Scouts—
Allowance established by Secretary of War ... 779
To be fixed by Secretary of War ... 774
Porto Rico regiment, same as for other enlisted men ... 783
Same, for all enlisted men of the Regular Army ... 108
Settled—
Date on which ... 108
Deserters, to date of desertion ... 113
Table showing, published in general orders ... 106
Transferred enlisted men, data required on descriptive lists ... 111
Undrawn at discharge, credited on final statements ... 107, 111

Coast Artillery Corps Ratings. (*See* Pay Enlisted Men—Additional Pay.)
Collections: Paragraph.
Abstract of, method of preparation ... 823
Purchase of discharge, price of, how noted on ... 823
How treated when received after discharge ... 773
Army paymasters', when deposited ... 83
Check for paymaster's dated ... 83
Deposited, who will designate appropriation to which funds belong ... 83
Deposit of, not practicable on last day of month, method ... 828
Erroneously carried to abstract of, post exchange, laundry, or company fund ... 950
Half-pay deduction when treated as ... 279
Pay returned, data required on abstract of ... 823
Post exchange, amount due erroneously taken up as a ... 950
Proceeds sale of effects deceased soldier to be taken up on collections ... 823
Suspensions—
Data required relative to, when taken up on abstract of ... 855
Refundment account of, taken up on abstract of ... 855
Communications, Official. (*See* Army Regulations Governing.)
Commutation of Quarters:
Allowance—
Fractional part of month, how computed ... 127
Not viewed as compensation within the meaning of certain regulations ... 49
Rate per room ... 118
Rooms, number of ... 118
Authority for ... 118
Enlisted men when not regarded as troops ... 120
Entitled to—
Awaiting orders, for convenience of Government ... 124
Civil duty in Philippine Islands, unless ... 125
College detail, while on ... 121
Retired officers entitled to subject to restrictions ... 121, 917, 918, 919
Including day after relieving predecessor ... 919
Court-martial, attending own ... 145
Court-martial duty, when entitled ... 138
Engineer, on duty on civil works ... 122
Family occupying quarters at another station ... 126, 136
Hospital, government, while in, if in receipt of, at station ... 139
Militia officers attending service schools ... 403
No public quarters available ... 118
On duty without troops ... 119
Public quarters at station all occupied ... 119
Military attaches at embassies and legations ... 130
With foreign army to obtain military information ... 130
Transport quartermasters, commissaries, and surgeons, if ... 123, 139
Room on, not quarters in ... 139
Leave of absence—
During, on full-pay status ... 132
From foreign possessions ... 133
Half-pay status, new leave year intervenes ... 132
Militia officers attending service schools—
Captain and assistant surgeon, entitled to, of his grade ... 406
Ceases, when ... 408
Commences, when ... 404, 405
Reexamined after close of term ... 407
New station, entitled to, from ... 129, 134
Not entitled to—
Awaiting orders for own convenience ... 146
Contract surgeons ... 162
Furnished public quarters—
Less than regulation allowance ... 149
Refusal to occupy ... 149
Hospital, while at, if not in receipt of, at regular station ... 151
In hands of civil authorities even if subsequently acquitted ... 148
Leave of absence, if on half-pay status ... 132
Master of sword, Military Academy ... 389
Occupying quarters as a guest ... 150
On field service, except ... 146

Commutation of Quarters—Continued.
Not entitled to—Continued. Paragraph.
Ordered to their homes to await orders for their own convenience ... 146
To report by letter, until ... 129
Panama Canal Commission, on duty with ... 147
Sick leave, while on ... 132
Station changed, stop at intermediate point ... 152
Unassigned to duty, choosing own residence ... 146
Veterinarians can not be paid ... 1023
Wholly retired officers not included in year's pay ... 928
Orders of assignment or relief filed with first and last voucher ... 127
Relieved from duty—
At station, entitled to, until ... 128
In foreign possessions, delayed by lack of transportation ... 131
Temporary duty, absent on—
Can not be paid for while holding quarters at permanent station ... 136
Command changes station while ... 141
In field—
Progressive map, when assigned to station ... 137
With or without troops do not lose right to ... 135
Militia encampment, assigned to ... 142
Militia inspection ... 143, 144
Occupying quarters as a guest ... 140
Quarters occupied by family ... 126, 136
Sick in government hospital ... 139
Time computation of fractional parts of month ... 127
To obtain military information abroad, entitled to ... 130
Troops, Secretary of War determines what constitutes duty without ... 120
Vouchers—
Dates specific of arrival or departure noted on ... 127
Militia officers attending service schools—
Authority for attending, filed with first ... 405
Certificate of attendance required with each ... 405
Date of reporting noted on first ... 405
Order of assignment or relief filed with first and last ... 127
Company Fund. (*See* Stoppages.)
Erroneously taken up on abstract of collections, how treated ... 950
Comptroller:
Accounts settled by predecessor can not reopen, except ... 861
Blanks, approves all forms ... 52
Claims—
Settled by auditor may be revised by, within ... 95
Settlement by auditor accepted, can not be reopened ... 97
Decisions of—
Applicable to ... 156
Data required in request for ... 154
Govern, in settlements ... 153
Protect disbursing officers ... 155
Request for, by paymaster, forwarded through ... 154
Will render, on claims submitted by ... 153
Settlement by, binding upon executive departments ... 95
Computer Artillery Board:
Pay ... 158
Continuous-Service Pay:
Additional pay authorized for continuous service ... 675
Cadet, service as, does not count for ... 691
Enlistment period—
In service May 11, 1908—
As officer Philippine Scouts subsequently discharged and enlisted ... 688
Entitled to discharge three years after enlistment ... 685
In first period, discharged by purchase or convenience of Government and reenlisted ... 697
Pay and allowances, not reduced ... 679, 680
Periods determined—
How ... 676, 677
Not changed except ... 682
Reenlisted pay, how counted ... 677, 693
Service as officer Porto Rico regiment, Philippine Scouts, and United States Volunteers counted ... 688
Time lost by absence, not required to make good ... 684

Continuous-Service Pay—Continued.
Enlistment period—Continued.
Not in service May 11, 1908— Paragraph.
Completed enlistment ... 695
Discharged from Marine Corps and enlisted in Army ... 689, 690
Enlisted after May 11, 1908, but within three months from discharge ... 678
Enlisted after May 11, 1908, discharged for convenience of Government ... 696
Enlisting after three months from discharge ... 694
Discharged as commissioned officer Porto Rico regiment, Philippine Scouts, and United States Volunteers ... 688
By purchase, reenlisted within three months ... 683
From a five-year enlistment after serving three years three months not an ... 698
Honorable prerequisite to, except ... 693
Marine Corps, after four years' service in, reenlists in Army ... 690
Served more than half, reenlists after May 11, 1908 ... 696
Volunteers from, not discharged at termination of ... 694
Enlistments, what constitutes completed ... 684
Held to service ... 681
How determined ... 676, 677, 678, 682
Pay and allowances of those in service not reduced by act of May 11, 1908 ... 679
Periods counted after May 11, 1908 ... 682
Reenlisting after three months subsequent to May 11, 1908, entitled to ... 695
Time lost to make good, required only of men enlisting on or after May 11, 1908 ... 684, 685
Fraudulent enlistment, does not count for ... 692
Increased pay authorized for continuous service ... 675
Marine Corps, service in, counts for ... 689, 690
Militia participating in encampment not entitled to ... 419
Navy, service in, does not count for ... 689
No increase after seventh enlistment ... 675
Officer, service as in Porto Rico regiment, Philippine Scouts, or United States Volunteers, counts for ... 688
Out more than three months ... 694
Philippine Scouts as fixed by Secretary of War ... 777
Porto Rico regiment, service in, counts for ... 786
Reenlisted pay—
Defined ... 677
Out more than three months after five years' service ... 677
Reenlistment—
Application for, does not in itself entitle to ... 687
Can not be antedated for purpose of giving ... 687
Can not reenlist unless preceding term has been honest and faithful ... 686
Computation of three months, day of discharge excluded ... 687
Within three months, to entitle soldier to ... 675
Retirement, none accrues after ... 889
Service—
In Porto Rico regiment counts for ... 786
Other than honorable, not considered for pay purposes in future enlistment, except ... 693
Required for ... 675
Contract Surgeons. (*See also* Dental Surgeons):
Appointment, authority for ... 159
To Medical Reserve Corps from, certificates of nonindebtedness not required ... 299
Assignment of pay vouchers ... 44, 50
Commission as first lieutenant in Medical Reserve Corps, pay of ... 299
Commutation of quarters, not entitled to ... 162
Contracts of—
Indorsements required on—
Absence, commencement, duration, and termination ... 164
Annulled, fact of ... 166
Annulled to enter into new, fact of ... 167
Ordered home for annulment ... 166
Payment, fact of ... 160
Payment, final, accounts to be forwarded to Paymaster-General ... 166
Final statements, may sign, when ... 169
Foreign service pay, not entitled to ... 161
Leave of absence—
Credits for, accrue under current contract only ... 165
Indorsed on contract ... 164
Pay status while on ... 163

Contract Surgeons—Continued.
Mileage—
Annulment of contract— Paragraph.
Accept commission, to ... 175
Own request ... 174
While on leave of absence ... 173
Authority for ... 170
First duty, joining for ... 172,306
Witness, ordered before court-martial ... 171
Pay, not to exceed ... 159
Pay rolls, may witness payment of ... 168
Payment—
Contract must be presented, at time of ... 160
Fact of, indorsed on contract ... 160
Final ... 166,167
Retired officer serving as ... 909
Service as, does not count for longevity pay ... 543
Transfer of pay voucher. (*See* Assigned Accounts.)
Cooks. (*See* Pay Enlisted Men.)
Courts, Civil. (*See* Witnesses.)
Courts-Martial, etc.:
Carbon copies of proceedings of ... 186
Certified copies, civil court records ... 177
Clerical work, by government employees, no extra pay ... 178
Contract surgeon ordered before, as a witness ... 171
Depositions—
Fees for making ... 203
Fees for taking ... 184,185
Employees, government—
Allowances to, as witnesses ... 190
Clerical work of, for, no extra pay ... 178
Deputy United States marshals and marshals are ... 192
District of Columbia are ... 191
Philippine Islands, civil government, are not ... 197
Postmasters are ... 191
Expenses of, paid by ... 176
Experts, employment of, before—
Authority for ... 179
Compensation of ... 179
Fixed by ... 179
Vouchers of ... 179
Illegally constituted—
Sentence of, null and void (and so declared) ... 255
Status of soldier tried by ... 255
Interpreters to, compensation of ... 180
Oaths—
Administered by civil officers, payment for ... 183
Officers to administer ... 182
Orders convening, will accompany vouchers of witnesses ... 198
Photographs for use of, paid for by ... 177
Reporters—
Compensation of ... 186,187
Employment of—
Authority for, filed with voucher ... 186
Authorized for ... 186
Board of officers, payment from ... 189
Retiring boards, authority obtained from ... 188
Paid by pay department ... 176
Transportation furnished to ... 186
Travel allowances for ... 186
Retired officers—
Ordered by Secretary of War as witness before ... 196
Subpœnaed as witness before ... 196
Sentence, effective ... 709
Sentence of, published in orders noted on pay rolls ... 967
Sentences, legal limits which may be imposed ... 951
Stipulated amount on release from confinement or dishonorable discharge ... 954,955
Subpœna, served by civilian, compensation for ... 181

Courts-Martial, etc.—Continued. Paragraph.
Subpœna, served on, after reporting to the court ... 199
Summary courts certifying service of civilians as witnesses before ... 200
Travel allowances—
Reporters ... 186
Witnesses—
In government employ ... 190, 191, 192
Not in government employ ... 193
Returning from court, based on ... 202
Subpœna served on, after reporting to the court ... 199
Subpœnaed, refusing to appear ... 204, 205
Transportation furnished, not in government employ ... 195
Witnesses (*see also* Witnesses, Military Courts)—
Distinct cases same day ... 201
In government employ ... 190, 191, 192
Journey, for return, based on ... 202
Navy and Marine Corps, members of, attendance as ... 206
Not in government employ ... 193
Oaths administered by civil officer ... 183
Paid by ... 176
Refusing to appear ... 204, 205
Retired officer, subpœnaed as witness before ... 196
Transportation furnished, deductions for ... 195
Travel allowances ... 193, 194, 195
Turned over to an officer who serves subpœna when ... 205
Voucher for, must be accompanied by ... 198
Courts of Inquiry. (*See* Courts-Martial.)
Deceased:
Allottee ... 26, 27
Beneficiary of (*see* Beneficiary) ... 213
Enlisted men—
Allotter ... 22
Effects, disposition of ... 218
Retired, disposition of effects ... 218
Six months' pay to widow, or ... 213
Unclaimed estate of and funds to Soldiers' Home ... 219
Officer—
Estate of, less than $500 ... 212
Public funds in hands of ... 211
Six months' pay to widow, or ... 213
Wholly retired, payment of the one year's pay ... 931
Dental Surgeons:
Authorized ... 221
Decisions applying to contract surgeons, apply to ... 222
Designation of ... 222
Employment of, by whom ... 221
Supervising—
Extra pay allowed ... 221
Number of ... 221
Decision or Opinion:
Not authority on points incidentally referred to ... 157
Depositions:
Fees for taking, of witnesses ... 184, 185
Witnesses making, entitled to same fees as other witnesses ... 203
Deposits:
Abstracts of—
Received, data required on ... 227
Accounted for, method observed ... 223
Allotments, overpayment of can be collected from ... 934
Amounts receivable as, not less than $5 ... 223
Appropriation charged account of, repaid ... 229
Book, record of showing, will be kept by paymasters ... 813
Company commander to report all ... 224
Court-martial forfeitures can not be deducted from ... 934
Debts due, private, exempt from liability ... 223, 934
Deposit book—
Lost, affidavit made by soldier when ... 230
Taken up by paymaster who pays ... 228
Transfer, sale, or pledge of prohibited ... 224

Deposits—Continued. Paragraph.
Deposit slip or receipt—
Issued to depositor by paymaster ... 223
Not attested ... 228
Not credited on final statements ... 228
Deserter—
Data required on final statements ... 228
Who has, report of, required ... 224
Discharge for, purchase of ... 773
Minority, or other fraud ... 746
Enlisted men, any may make ... 223
Exempt from forfeiture by court-martial ... 934
Final statements, entry on ... 228
Amount due on, for redeposit ... 226
Forfeited—
By desertion ... 223
Can not be, by sentence of court-martial ... 223
Purchase of discharge, by desertion ... 225
Fraudulent enlistment, not forfeited except ... 232
Indebtedness, subject for, to United States or individuals ... 934
Indian scouts may make ... 224
Interest on: same as deposits as to liabilities and exemption for indebtedness—
Charged to pay of the army for proper fiscal year ... 229
Day of discharge or retirement included ... 234, 235, 237
Day of receipt excluded ... 234
Dishonorable discharge, certificate held during confinement ... 236
Final statements not presented ... 234
None if period of deposit is less than six months ... 233, 235
None on amounts of less than $5 ... 233
Rate allowed, 4 per cent ... 233
Repayment on final statements, charged "Deposit fund" ... 229
Not taken up, paymasters liable for, and interest ... 858
Not exempt from liability for any debts due the United States or individuals ... 934
Overpayments can be collected from, if ... 934
Payable on discharge ... 223
Only on final statements ... 231
Philippine Scouts may make ... 224
Porto Rico regiment, members of, may make ... 224
Receipt, separate, for amount deposited to credit of Treasurer ... 227
Received by paymaster deposited to credit of Treasurer ... 227
Check for gross amount of, not included with A. P. C ... 227
Reports relative to—
Deserters ... 224
Enlisted men transferred ... 224
Required for all received, scope of ... 224
Transfer of, sale, or pledge prohibited ... 224
When express payments are made ... 658
When reenlisted, redeposit of all or part due on final statements ... 226
Descriptive Lists. (*See* Pay of Enlisted Men; Retired Enlisted Men.)
Deserters:
Absent without leave—
Acquitted of desertion, reward not charged, except ... 262, 263
Acquittal or disapproval of sentence, does not relieve forfeiture for ... 250
Sentence should direct in form of stoppage ... 263
Acquittal of, not conclusive as to ... 247
Additional pay for marksmanship qualification, if restored to duty status ... 620
Allotments of ... 14, 24
Apprehended in fraudulent enlistment, discharged for mental incompetency ... 748
Apprehension, cost of, and authorized indebtedness to have priority over forfeiture ... 963
Awaiting trial, confinement, serving sentence, etc., not counted in making good time lost ... 256
Charge set aside as erroneous, who may ... 244
Charge removed as erroneously made, pay does not accrue for absence ... 248
Clothing allowance. (*See* Clothing Allowance.)
Court-martial judgment to hold, did or did not ... 246
Credit for overpayment to, before settlement with Soldiers' Home ... 857
Debts due company fund by, can not be settled from balances ... 966
Debts due post exchange by, can not be settled from balances ... 965

Deserters—Continued. Paragraph.
Deposits of—
Data required on final statements ... 228
Forfeited and interest ... 223
Purchase of discharge, forfeited ... 225
Reported to Paymaster-General ... 224
Deprived of pay from date of return only by sentence of ... 242
Disapproval of sentence not conclusive as to pay ... 247, 250
Discharged without trial—
Entitled to pay from apprehension to discharge ... 259
Travel pay forfeited ... 259
Without honor ... 259
Effects, disposition of ... 240
Erroneous payment to, credited to paymaster before ... 857
Exempt from punishment, when ... 251
Expense for delivery of. (*See* Deserters, Transportation Furnished.)
Expiration of enlistment while absent in desertion ... 253
Forfeitures—
Amount of, go to Soldiers' Home, except ... 952
Credits for overpayments to, when allowed ... 857
Incident to desertion ... 243, 258
Fraudulent enlistment, apprehended in, not entitled to pay after ... 257, 258
Indebtedness prior to desertion ... 963
In confinement serving sentence, is "in the military service" ... 255
Noncommissioned officer's warrant vacated by desertion, also applies to private first class ... 709
Not declared a, until ... 238
Pay—
Accrues from date of return ... 254, 256
Accruing after return chargeable with antedesertion debts ... 258
Current rate, for making good time lost ... 252
Disapproval of sentence ... 247
Discharged without trial by reason of desertion ... 259
Due under prior enlistment ... 260
Expiration of enlistment while absent in desertion ... 253
Forfeited, any due at date of desertion ... 243, 258
While absent ... 244
Former enlistment, any due under ... 260
Fraudulent enlistment, after apprehension ... 257
From date of return, deprived of, only by sentence of ... 242
No settlement of, until ... 257
Not entitled to, pending trial ... 245
Remittal and approval of sentence simultaneous ... 249
Sent by express not used to settle debts of ... 656
Must be returned to paymaster ... 656
Payment to, technical delivery before desertion, authorized indebtedness may be liquidated ... 656
Trial pending, not entitled to receive, or sign rolls ... 245
Pay rolls—
Data required on, relative to ... 257
Property, public, lost by, charged on ... 239
Settlement of account, method observed ... 258
Post exchange, debts due, can not be settled from any balances ... 965
Priority of indebtedness and forfeitures ... 963
Term of enlistment expiring while in desertion ... 963
While in confinement awaiting trial or serving sentence ... 963
Restored to duty without trial—
Forfeitures of pay and allowances after, not to be made conditional ... 243
Subject to same forfeitures as if convicted ... 261, 262
Will not be, except ... 244
Reward for apprehension—
Acquitted of desertion—
Not charged with, unless ... 263
Sentenced to stoppage amount paid as ... 262, 263
Remitted ... 263
Amount of ... 241
Charged with, if convicted ... 261, 262
Expenses incurred, included in ... 241
Not charged with, when not tried by court-martial, but discharged ... 264
Paid by ... 241

Deserters—Continued. Paragraph.
Term of enlistment expires while in confinement ... 254
Term of enlistment expires while in desertion ... 253, 254
While awaiting trial ... 254
Time of confinement not counted as making good ... 256
Transportation furnished to, or on account of—
Acquitted of desertion, found guilty of ... 262
Charged to, if convicted ... 261, 262
Claim for, priority over forfeitures after apprehension ... 963
Travel pay forfeited, if discharged account desertion ... 259
Trial, not entitled to pay pending result of ... 245
Tried by illegally constituted court—
No obstacle to further trial by competent court ... 255
Sentence null and void ... 255
Status same as before trial ... 255
Witnesses at trial of, cost of travel allowances ... 261
Desertion: (*See also* Deserters.)
Enlisted men—
Acquitted of charge, reward for apprehension ... 262, 263
Additional pay for marksmanship qualifications if restored to duty ... 620
Allotments—
Terminates, acquittal of charge does not renew ... 14
Unpaid to allottee forfeited ... 24
Dates from ... 238
Deposits forfeited by ... 223
Forfeitures incident to ... 223, 243, 258
Fraudulent enlistment, discharged for mental incompetency ... 748
Noncommissioned officer's warrant vacated by, also applies to private first class ... 709
Officers—
Absent without leave for three months dropped from rolls of army ... 976
Discharge:
Account of death of parent, entitled to travel pay ... 1002
At point remote from railroad station, distance to, noted on ... 760
Cadets at Military Academy. (*See* Cadets.)
Certificate of, lost ... 755
Civil authorities—
After conviction and pardon by, and return to military control ... 751
After conviction by, but before pardon by ... 751
While in hands of ... 749
Without honor, not entitled to pay and allowances ... 750
At expiration of term and awaiting trial ... 762
Clothing allowance. (*See* Clothing allowance.)
Confinement, while in, or awaiting trial or sentence ... 742
Convenience of the Government to reenlist ... 736
Death of parent ... 735
Deserter—
Deposits forfeited ... 223
Desertion, by reason of, without trial ... 259
Travel pay forfeited ... 259
Deposits—
Dishonorable discharge, subject for indebtedness to United States or individuals ... 934
Forfeited, can not be, by sentence of court-martial ... 223
Fraudulent enlistment, final statements not issued, unless ... 746
Interest—
Ceases on date of ... 233
Dishonorable discharge, none after date of ... 236
Final statements not presented, ceases ... 234
Not allowed for periods of less than ... 233, 235
Not allowed on amounts of less than ... 233
Payable on, only on final statements ... 231
Disability for, ascertained, noted on final statements ... 758
Dishonorable—
Deposits and interest, subject for indebtedness to United States or individuals ... 934
Held to service as prisoner awaiting, not entitled to pay after ... 744
Illegal, transportation from military prison to home ... 998
Interest on deposits, none after date of ... 236
When effective ... 745
Effective, when ... 738, 739
Expiration of term, can not be reenlisted until next day ... 737

	Paragraph.
Discharge—Continued.	
Favor, by	735
Forfeitures, remits unaccrued	972
Fraud, by reason of, final statements not furnished except for deposits	746
Furlough, while on, by expiration of term, when effective	739
Held to service—	
Entitled to pay—	
Rate of	741
Until	740
To stand trial	743
Honorable, none other considered for pay purposes in future enlistment, except	693
Indian scouts may be, at discretion of	274
Mental incompetency, for, after apprehension in fraudulent enlistment	748
Minority concealed or other fraud	746
Notations on final statements paid or transferred	752
Notification of, requirements as to	763
Number of men on same day, form prescribed	767
Nurses paid, on rolls prepared by	430
Officers (commissioned)—	
Entitled to pay until	510, 512
For failure to pass examination entitled to travel pay	1019
Shall not receive final pay until	509
With one year's pay if	506
Outside the United States, notations as to transportation and subsistence furnished	759
Pay, entitled to, for days of enlistment and discharge	752
Price for purchase	769
Deposited, forfeited by desertion	225
Prior to expiration of term, notations on final statements	761
Purchase of—	
Authorized	768
Deposit for	773
Notations on final statements as to previous service	769
Organization commander should forward money for deposit	773
Price of, and must be noted on final statements	769–770
Regulations governing application for	771
Remission of purchase price	772
Travel pay retained by Government	1005
Recruits are entitled to pay on, unless	747
Sentence, while awaiting, by expiration of term	742
Surgeon's certificate of disability, ascertained, noted on	758
Trial, while awaiting, by expiration of term	742
Typewriting machine, preparing, and final statements prohibited	719
Distances, How Computed. (*See* Mileage.)	
Effects:	
Deceased—	
Enlisted men—	
Disposition of	218
Retired, disposition of	218
Unclaimed funds of, go to Soldiers' Home	219
Deserters, disposition of	240
Escaped military prisoners, disposition of	220
Electricians, Casemate. (*See* Pay Enlisted Men; Additional Pay.)	
Employees. (*See* Clerks in Military Employ.)	
Engineer Corps:	
Constitute part of line of army—	
Enlisted force of	265
Officers of, on duty with enlisted force of	265
Traveling expenses, purpose of instruction officers Engineer School, payable by	352
Enlisted Men:	
Allotments. (*See* Allotments.)	
Additional pay. (*See* Pay Enlisted Men.)	
Beneficiary. (*See* Beneficiary.)	
Bonus, for reenlistment. (*See* Pay of.)	
Certificate of merit. (*See* Certificate of Merit.)	
Checks in part payment of, serving in foreign possessions	81
Checks on distant depositary issued in payment of discharge, procedure	754
Clothing allowance. (*See* Clothing Allowance.)	

Enlisted Men—Continued. Paragraph.
Committee or guardian of ... 503
Continuous-service pay. (*See* Continuous-Service Pay.)
Deceased, disposition of effects ... 218
Expenses of interment. (*See* Beneficiary.)
Deposits (*See* Deposits.)
Deserters. (*See* Deserters.)
Discharge certificate, notations on, of final payment ... 752
Lost, Secretary of War may furnish ... 755
Effects. (*See* Effects.)
Enlistment period. (*See* Continuous-Service Pay.)
Erroneous payments to—
Fact of, reported to company commander ... 582
May be collected from deposits and travel pay ... 934, 1018
Extra-duty pay. (*See* Extra-Duty Pay.)
Final statements. (*See* Final Statements.)
Foreign service pay. (*See* Foreign Service Pay.)
Fraudulent enlistment, deserter serving in ... 257
Guardian of (or committee) ... 503
Hospital Corps. (*See* Hospital Corps.)
Indian scouts. (*See* Indian Scouts.)
Laundry, post indebtedness to, how settled ... 948
Noncommissioned officers. (*See* Noncommissioned Officers.)
Number, to be discharged same day; form prescribed ... 767
Pay of. (*See* Pay Enlisted Men.)
Pay on discharge. (*See* Pay on Discharge.)
Philippine scouts. (*See* Philippine Scouts.)
Porto Rico regiment. (*See* Porto Rico Regiment.)
Reenlistment after discharge for convenience of Government ... 736
Can not, unless previous term has been honest and faithful ... 686
Service, other than honorable not considered for increased pay for length of ... 693
Transfer of, when effective ... 732
Witness before—
Civil courts' fees ... 207, 208
Congressional committees ... 208
Erroneous Payments to Enlisted Men:
Fact of, reported to company commander ... 582
May be collected from deposits and travel pay ... 934, 1018
To deserter. (*See* Deserters.)
Exchange:
Allowed acting paymasters on foreign service ... 442
(*See also* Public Money—Foreign Exchange.)
Expert Accountant, Inspector-General's Department:
Pay of ... 266
Traveling expenses ... 266
Expert Riflemen. (*See* Pay Enlisted Men—Additional Pay.)
Express or Registered Mail. (*See* Payments by.)
Extra-Duty Pay:
Confirmatory orders will show ... 662
Data required on pay rolls ... 662, 663
Enlisted men staff departments, not entitled to, unless ... 667
Holding artillery rating can not be detailed for ... 622
Foreign service pay, if in receipt of, not entitled ... 668
Serving in Alaska ... 669
Named in orders before entering on detail, except ... 662
Noncommissioned officers mustered for ... 665
None for less than ten days' service ... 661, 664
Not considered part of monthly pay for purpose of court-martial forfeitures ... 958
Pay department authorized to pay ... 661
Pay rolls must show performance of duty for ten days under same detail ... 664
Post noncommissioned staff not entitled to, unless ... 667
Rate for, per day ... 661
Service to entitled to—
Artillery district engineer, ordnance offices ... 661, 663
Need not be continuous ... 662
Switchboard operators ... 661
Signal service men not entitled to, unless ... 666
Not entitled to, unless detailed as switchboard operators by authority of Secretary of War. 666

Fees:
To porters, waiters, and others. (*See* Mileage, etc.) Paragraph.
Witnesses. (*See* Courts-Martial.)
Final Pay of Officers:
Certificates of nonindebtedness required ... 928
Final Statements:
Allotments deducted on ... 25
Amounts noted on, to be expressed in words and figures ... 874
Assignment of—
Not in conformity with regulations ... 39
Not revocable ... 35
Not signed by assignor ... 40
Officers, except, may purchase as an accommodation ... 443
Regulations governing ... 35
Shall not be made before discharge ... 35
To custodian of company fund ... 38
To post exchange ... 37
When assigned can not be paid with currency ... 31
Bear same date as certificate of discharge ... 738
Certificate of discharge lost, paid by auditor ... 755
Check on distant depository issued in payment, procedure ... 754
Civil authorities, soldier in hands of, at expiration of term ... 762
Clothing—
Any overdrawn, charged on ... 107
Any undrawn, credited on ... 107, 111
Discharged while in hands of civil authorities ... 762
When allowance balances, notation on ... 111
Contract surgeons may issue, when ... 169
Deposits—
Credits for, noted on, not in accord with deposit slips ... 228
Deposit book—
Lost—
Affidavit required ... 230
Responsibility for amount paid ... 230
Not attested ... 228
Taken up by paymaster ... 228
Discharged and no other amounts due, subject for indebtedness to United States and individuals ... 758, 934
Forfeited by desertion, data required on ... 228
Noted on, in words and figures ... 228
Paid only on ... 231
Discharged—
At point remote from railroad station ... 760
Dishonorable, deposits subject for indebtedness to United States and individuals ... 758
Disability ascertained, noted on ... 758
Forfeiting all pay and allowances, none issued except ... 758, 934
For reenlistment, withheld until ... 736
Fraud, for, not furnished unless ... 746
Outside United States, transportation furnished, notations on ... 759
Prior to expiration of term, notations required on ... 761
Notation of order directing discharge, not sufficient ... 961
Duplicate, furnished in, on discharge, by whom ... 758
Erasures, interlineations, or corrections on ... 758
Erroneous, responsibility for payments on ... 763
Extra-duty pay, data required on ... 662, 665
Forged, paymaster's responsibility for payments of ... 753
Form prescribed, number of men discharged same day ... 767
Furlough, term of service expires while on ... 739
Held in service—
Cause to be shown on ... 740
Clothing allowance ... 110
Furnished as of date actually discharged ... 762
Noncommissioned officers and members of bands lose status as such, except ... 710
Pay—
Entitled to, until ... 740
Rate, entitled to ... 741
To stand trial for an offense ... 743

Final Statements—Continued.
Identity of soldier— Paragraph,
Check issued on distant depository, how established 754
Presenting for payment, in doubt, procedure 753
Interlineations on 758
Items to be paid on are those shown 765
Loss of, if reported to any officer, procedure 756
Lost, payment by auditor delayed six months 757
Money amounts noted on, to be expressed in words and figures 874
Not furnished if all pay, etc., is forfeited, except 758
Notification of discharge—
Requirements as to 763
Ordnance charges noted on, verified 937
Payment of—
Appropriations which will be charged 229,765
Assigned, can not be paid with currency 31
Fraudulent, responsibility 753
In advance of discharge is illegal 766
Notations required on certificate of discharge 752
Only such correct items as appear on assigned 36
Only when presented in duplicate 764
Paid by redeposit of all or part 226
Post exchange, debts due, collectible from any credits except travel pay 944
Purchase of—
Disbursing officer or clerk of shall not 443
Officer may as an accommodation, certificate required 443
Purchase of discharge—
Authority for 768
Deposits for, amount of, how treated 773
Notations on, as to previous service 769
Price for, and to be noted on 769,770
Regulations governing application for 771
Remission of purchase price 772
Travel pay retained by Government 1005
Short payments on, settled by auditor 852
Subsistence, charges for, noted on, report required 939
Transfer of. (*See* Assigned Accounts.)
Transportation furnished on—
Deductions by paymaster, account of 997
Notations of, by issuing officer 997
When discharged outside of United States 759
Typewriting machine prohibited in preparation of 719
Foreign Service Pay:
Contract surgeons are not entitled to 161
Enlisted men—
Ceases with day of return to United States 670
Commences with day of departure from United States 670
Hawaii, not payable for service in 671
In receipt of, not entitled to extra-duty pay 668
Increase of 20 per cent for service outside United States, except 670
Payable on—
Additional pay 672
Certificate of merit 672
Pay proper, including service increase 672
Porto Rico, not payable for service in 671
Return to United States delayed by own fault 674
Service, which entitles to 670
Transport service—
Attached to, not entitled to, while so serving, except 673
Interisland, Philippine, attached to, are entitled to, if 533
Zeigler Polar Expedition, not entitled to, while on 673
Officers—
Additional pay on which increase is computed 529
Allowed for all service outside United States, except 522
Ceases with day of return to United States 522
Charged on monthly pay accounts 49,524
Delay granted, in returning to United States 530

Foreign Service Pay—Continued.
Officers—Continued. Paragraph.
Duty outside United States—
Specific, at some particular place and then return ... 526
Temporary nature, not seriously interfering with travel ... 525
Half-pay status before arrival in United States ... 530
Hawaii, not payable for service in ... 523
Leave of absence, half-pay status before arrival in United States ... 530
In United States not entitled ... 528
Mounts, pay for, included in computing ... 529
Paid on pay voucher with salary for period covered ... 49, 524
Panama Canal Commission, serving with, not entitled to ... 534
Pay proper defined ... 529
Payable on ... 529
Paymasters' clerks entitled to ... 474
Porto Rico, not payable for service in ... 523
Revenue steamer, officer doing duty on, not entitled to ... 531
Ten per cent increase allowed on pay proper ... 522
Temporary duty in United States, not relieved from foreign stations ... 527
Transport service—
Attached to, not entitled, while so serving, except ... 532
Interisland, Philippines, attached to, are entitled to if ... 533
Wholly retired, not entitled ... 928
Witnesses before court-martial in United States not entitled ... 528
Veterinarians entitled to ... 1022
Forfeitures. (*See* Stoppages.)
Funds. (*See* Public Money; *also* Payments by Express or Registered Mail and Chief Paymasters.)
Fraudulent Enlistment. (*See* Pay Enlisted Men; *also see* Deserters):
Discharged for mental incompetency ... 748
Minority or other fraud ... 746, 1009
Does not count for continuous service pay, except ... 692
Not entitled to arrears of pay under, unless ... 594
Payment made to those serving in ... 591
Proper payment in, credited to ... 866
Qualification of gunner or marksman during, nullified if ... 621
Furlough:
Enlisted men—
Pay, shall not receive, while on, unless ... 581
Returning from, not reimbrused for expense of ... 941
Subsistence furnished while on, cost collected ... 941
Transportation furnished while on, cost collected ... 941
Garnishment:
Not recognized ... 979
Guardian, or Committee, when Appointed:
Requirements ... 503
Gun Commanders. (*See* Pay Enlisted Men.)
Gun Pointers. (*See* Pay Enlisted Men.)
Gunners, Field and Coast Artillery. (*See* Pay Enlisted Men.)
Half Pay to Officers:
How treated ... 279
Higher Command in Time of War:
Command must be appropriate for grade ... 535
Officers serving with troops operating against an enemy ... 535
Orders to assume ... 536
Pay for, not to exceed that for brigadier-general ... 535
Voucher, orders, and statement of services filed with ... 536
Horseshoers. (*See* Pay Enlisted Men.)
Hospital Corps:
Acting cooks, rating and disrating ... 270
How appointed ... 704
Not entitled to three months' bonus ... 637
Number authorized ... 270
Appointments, privates first class, on reenlistment ... 268
Enlisted men of, not included as part of effective strength of the army ... 267
Enlistments for ... 268
Lance corporal, data required on pay roll ... 268

Hospital Corps—Continued.
Noncommissioned officers— Paragraph.
Appointment of... 269
Desertion vacates warrant... 709
Applies to first-class privates... 709
Pay commences... 702
Reduced, may be, by, except... 271
Reenlistment of... 268
Warrants may be continued on reenlistment, if... 268
Privates, first-class—
Appointed by... 269
Reduced by... 271
Hospital Fund:
Regarded as a company fund... 949
Hospital Matron:
Leave, not entitled to pay and rations while on... 273
Pay of... 272
Increased Pay:
Acting commissary. (*See* Acting Commissary of Subsistence.)
Acting judge-advocate. (*See* Acting Judge-Advocate.)
Aids. (*See* Aids.)
Brevet rank does not carry... 515
Certificate of merit. (*See* Certificate of Merit.)
Clerks in military employ, none for doing work of court-martial... 178
Coast Artillery, for special ratings in... 603
Continuous-service pay. (*See* Continuous-Service Pay.)
Dental surgeons, supervising... 221
Electricians, casemate. (*See* Pay Enlisted Men.)
Enlisted men at Military Academy... 394
Expert riflemen. (*See* Pay Enlisted Men.)
Extra-duty pay. (*See* Extra-Duty Pay.)
Foreign-service pay. (*See* Foreign-Service Pay.)
General staff. (*See* Staff Corps.)
Gunners. (*See* Pay Enlisted Men.)
Gun commanders. (*See* Pay Enlisted Men.)
Gun pointers. (*See* Pay Enlisted Men.)
Higher command. (*See* Higher Command in Time of War.)
Loaders. (*See* Pay Enlisted Men.)
Longevity pay. (*See* Longevity Pay.)
Marksmen. (*See* Pay Enlisted Men.)
Medal of honor does not carry... 659
Mess sergeants. (*See* Pay Enlisted Men.)
Military Academy, officers detailed at. (*See* Military Academy.)
Mounts, pay for. (*See* Mounts, Pay for.)
Observers. (*See* Pay Enlisted Men.)
Ordnance Department. (*See* Staff Corps.)
Philippine constabulary, officers detailed with... 551
Philippine Scouts, officers serving with. (*See* Philippine Scouts.)
Planters. (*See* Pay Enlisted Men.)
Plotters. (*See* Pay Enlisted Men.)
Public buildings and grounds, officer in charge of... 546
Ratings in Coast Artillery... 603
Regimental, battalion, or squadron staff. (*See* Regimental, Battalion, or Squadron Staff.)
Retired officers on active duty. (*See* Retired Officers.)
Sharpshooters. (*See* Pay Enlisted Men.)
Signal Corps, officer detailed in executive offices... 547
Special ratings in coast artillery. (*See* Pay Enlisted Men, Additional Pay.)
Volunteers on discharge. (*See* Volunteers.)
War pay... 733
Indian Scouts:
Authority for... 274
Clothing allowance same as other enlisted men... 274
Continuous-service pay... 278
Deposits may be received from... 224
Discharge of... 274
Enlisted and reenlisted under direction of... 277
Farrier, not authorized... 277

Indian Scouts—Continued. Paragraph.
Horseshoers, not authorized ... 277
Horse, etc., furnished by, increased allowance ... 275
Increased pay allowed if ... 275
Noncommissioned officers of ... 276
Pay—
Continuous service ... 278
Horse, etc., furnished, increased allowance, if ... 275
Rate of ... 274
Travel pay, entitled to ... 278
Insane:
Data required to be filed with each pay voucher ... 503
Deserters discharged for mental incompetency from fraudulent enlistment ... 748
Disqualified from signing name, law requires ... 503
Guardian or committee appointed, how to sign accounts ... 503
Letters of conservatorship issued in one State, creditor moves to another ... 504
Officers ordered to Government Hospital for, mileage ... 347, 350
Data required with pay vouchers ... 503-504
Public funds, in hands of, officer ... 211
Signature of ... 503
Insular Affairs, Bureau of. (*See* Pay Commissioned Officers.)
Insurance of Public Money. (*See* Public Money.)
Interpreters to Courts-Martial:
Allowances ... 180
Land-Grant Railroads, List and Maps of. (*See* G. O., 41, 1907.)
Laundry (*see also* Clothing Allowance and Stoppages Enlisted Men):
Licensed, revocable by War Department; not a post laundry ... 948
Post, debts due, not entered on until ... 948
Charges due, indebtedness to United States ... 936
Erroneously taken up on abstract of collections, how treated ... 950
Leave of Absence:
Aids, appointed or relieved while on ... 519, 520
Alaska, officers serving in ... 291, 292
All authorized absence from duty counts as, except ... 284
Authority for granting ... 279
Cadets, Military Academy ... 401
Chiefs of bureau may grant, to those serving immediately under ... 434
Civil employee attending court as witness ... 103
Command, assuming, while on transport ... 324
Commenced, terminates when ... 288
Commutation of quarters while on ... 132
When returning to United States, to go on ... 133
Contract surgeons—
Dates of, indorsed on contract ... 164
Leave credits, what entitled to ... 165
Status while on ... 163
Cumulative—
Amount of, limitations ... 280
Cadets, Military Academy, on graduation ... 401
Computation of ... 281, 282
Information as to, data required in request for ... 283
One day additional, June 20 to 30, 1910 ... 281
Volunteer service ... 290
Delays—
All counted as, unless ... 286
Granted only by ... 286
Unavoidable, returning from, may be excused by ... 285
Dental surgeons. (*See* Contract Surgeons.)
Departure, day of, is a day of duty ... 288
Foreign possessions. (*See* Leave of Absence, Without the Limits of United States.)
Foreign service pay—
Delay granted in returning to United States ... 530
Half-pay status before arrival in United States ... 530
Granted, will be in terms of ... 288
Officer takes it at his own risk ... 359
Half pay while on, how treated ... 279
Hunting leaves, regarded for convenience of Government ... 284

Leave of Absence—Continued. Paragraph.
Instructors, military service schools, not counted ... 295
Leave year—
Commences July 1 of each calendar year, with leave year 1911 ... 287
Computation of time ... 281, 287
Medical Reserve Corps, officers. (*See* Medical Reserve Corps.)
Mileage on. (*See* Mileage.)
Military Academy, officers on duty at ... 393
Military service schools, instructors and students ... 295
Militia in encampment, not entitled to pay if on ... 417
Nurses. (*See* Nurse Corps.)
Pay status while on ... 279, 280
Paymasters' clerks ... 481
Payment while on ... 296, 496
Not to be indorsed on orders ... 296
Reports—
Arrival at any headquarters ... 466
Close of each month ... 462
Data required in ... 463, 464
Resignation accepted while on, pay of ... 511
Retired officer on active duty ... 916
Return, day of, is a day of absence ... 288
Service schools, instructors on absence from, not counted as ... 295
Sickness, account of ... 279
Students, military service schools, counted as ... 295
Temporary duty, ordered to, while on ... 289
Termination of, must find officer at his station ... 288
Veterinarians, same status as commissioned officers ... 1025
Without the limits of the United States—
Absence from Philippine Islands other than to return to United States ... 294
Assuming command of troops on transport ... 324
Commences when returning to the United States ... 291, 292
Failure to secure transportation on returning to ... 293
Granted in, to return to the United States ... 291, 292
Time credited in addition is ... 292
Longevity Pay:
Computation of—
Colonel, pay of, shall not exceed ... 538
Lieutenant-colonel, pay of, shall not exceed ... 538
Major, pay of, shall not exceed ... 538
On yearly pay of grade ... 537
Ten per centum for each five years of service ... 537
Not to exceed 40 per cent ... 538
Militia in encampment not entitled to ... 419
Not computed on pay as A. C. S. ... 548
Not computed on pay as aid ... 518
Payable to—
Officers below grade of brigadier-general ... 537
Those having assimilated rank ... 537
Veterinarians ... 1024
Service counted—
Cadets at Military or Naval Academy ... 541
Suspended without pay, time counts ... 541
Enlisted, regular or volunteer ... 540
From date of acceptance ... 539
Marine Corps ... 540
Navy ... 540
Paymasters' clerks ... 542
Service not counted for—
Clerk or messenger in ... 544
Contract surgeon ... 543
Marine Hospital ... 545
Volunteer time between enrollment and muster in ... 540
Map—Land-Grant Railroads. (*See* G. O. 41, W. D., 1907.)
Marksmen. (*See* Pay Enlisted Men; Additional Pay.)
Medal of Honor:
Does not carry additional pay ... 659

	Paragraph.
Medical Corps:	
Joining first station, mileage to	306
Militia—	
Attending military service schools. (*See* Militia.)	
In encampment, captain and assistant surgeon, pay of	420
Promotion in—	
Examination for, failure to pass	506, 903
First lieutenant to captain, after three years	297
Service computed from date of acceptance	297
Major failing to pass for, retired	903
Medical Reserve Corps:	
Pay—	
Active duty, when on	298
Relieved from, not a final account	506
Appointed from contract surgeon	299
Commences from date of active duty	298, 299
Joining first station, mileage to	306
Leave credits, earned as contract surgeon, not entitled to	300
Longevity pay, entitled to	298
Pay and allowances first lieutenant, Medical Corps	298
Promotion, not entitled	298
Travel pay on discharge	1013
Retirement	298, 895
Mess Sergeants. (*See* Pay Enlisted Men; Additional Pay.)	
Messengers:	
Military headquarters, at, paid by	100
Appointment	102
Oath	102
Pay	102
Promotions	102
Salaries fixed by annual appropriation act	100
Paymasters—	
Civil service appointee	491
Emergency appointment	492
Oath of office not necessary	492
Pay commences	491
Pay voucher, approval of	493
Mileage:	
Accounted for as such	812
Accounts, assignment of. (*See* Assigned Accounts.)	
Accounts for, paid by	316
Actual expenses—	
Accounts for, must be itemized	327
Alaska, for travel in	322, 323
Travel in or through, defined	323
Sea travel—	
Assuming command of troops on transports	324
Authority for payment of actual expense	321
By commercial steamer for own convenience	328
Certain, that is paid for on basis of land travel	302
Charges authorized	325
Coast-guard vessels, Philippine Islands	304
Fees. (*See* Tips below.)	
In home waters, in Philippines, in Hawaii, and Alaska, none (*see* Mileage)	321
Isthmian Canal Commission, none	310
Relieved from duty with, ordered for military duty, entitled to	310
Itemized statements required	325
Payable to whom	321
Philippine Islands to San Francisco—	
Transferred to and joins another organization on arrival	365
Shore expenses, none included in payment of, except	321
Tips—	
Government transports, not authorized on	325
Must be itemized	327
Rate authorized on commercial steamers, itemized	325
Transportation furnished—	
Covering meals and berth	312
By other than official route	311
Witness to issue of annuity goods to Indians, payable from	349

Mileage—Continued.	Paragraph.
Allowances for—	
Changed during performance of journey	319
Rate per mile	301
Artillery district—	
Commanders of—	
Can not direct travel carrying	343
May be accompanied by, if authorized by	343
Authorized	301
Cadets, Military Academy—	
Entitled to, on joining after graduation	306
Not entitled to, if discharged	399
College detail, leave taken without specific orders granting	369
Command ordered to change station, officer sick at time of change	364
Contract surgeons—	
Allowance same as for commissioned officers, authority for	170
Annulment of contract—	
At own request	172
Travels without orders before annulment is made	174
Entitled, where to	172
For misconduct or neglect of duty	172
To accept commission	175
While on leave of absence	173
Joining for first duty	172, 306
Witness, ordered before court-martial	171
Deductions—	
Government conveyance used	313
Land-grant railroad on official route, change of station while on leave	367
Transportation furnished—	
Covering meals and berth	311, 312
Disposition of	329
Longer route than one usually traveled	332
Rate at which made	329
Sleeping-car accommodations	329
Travel for which, must be made	330
Dental surgeons, same as contract surgeons.	
Discharged to take effect at future date and ordered home	1017
After tender of resignation, entitled to, if	1017
Distances—	
Between United States and—	
Cuba, how computed	336
Philippine Islands, how computed	336
Porto Rico, how computed	336
Equal to that from old to new station, land-grant portion how deducted	367
Impracticability of usually shortest traveled route	334, 335
Longer than usually traveled, unless	303
Official tables govern absolutely	333
Orders prescribing longer route	335
Routes established by	301
Shorter route than usually traveled one	335
Table of, compiled by	301
Travel by longer route than usually traveled one, necessity of	334, 335
District—	
Entitled for travel within, when	337, 338, 339
Not entitled to, for travel within, when	339
Engineer corps—	
Travel expenses of officers, Engineer School, traveling for purposes of instruction	352
In home waters, in Philippines, Hawaii, and Alaska	321
Insane officer sent to Government Hospital for the Insane	347, 350
Inspections—	
Artillery district—	
Commanding officer of, if ordered by	343
May be accompanied by, if authorized by	343
No travel orders will be issued, except	343
Authorized by law and regulations	340
Department commander, annual, may be accompanied by	342
Entitled to, for certain	341
Militia, expenses in excess of allowance	346

Mileage—Continued.
Inspection—Continued. Paragraph.
Not entitled to, for certain ... 341
Orders issued under authority of, are competent ... 345
Philippines Division, in, ordered by ... 341
Special, restricted to officers of ... 344
Troops, of, orders for, shall designate ... 376
Joining for first duty—
Entitled to, who are ... 306
Not entitled to, who are ... 347
Land-grant railroads, list of. (*See* G. O. 41, W. D., 1907.)
Leave of absence—
Change of station—
Advantage taken of, while under orders to ... 362
Granted before assignment of new station ... 360, 361
Hospital, while in, to which ordered for treatment ... 368
New, designated while on ... 366
Ordered for future date, takes, orders for new station revoked ... 363
Sick at time command changed station ... 364
Under orders for, with command, takes advantage of ... 364
When ordered to proceed to and report for future orders ... 361
While on, from station or temporary duty ... 366, 367, 368
While on, land-grant railroad involved in travel for which ... 330
While performing temporary duty from a leave status ... 368
College detail, on, takes, without specific orders granting ... 369
Enlisted men commissioned, takes, before joining ... 306
Ordered while on—
Home to await retirement ... 357
Retired for age, leave expired same day, should have been at his station ... 357
To rejoin station ... 354, 356, 358, 359
For temporary duty ... 354
Station changed while on ... 365
Temporary duty—
Ordered to, while on ... 354, 368
And station changed prior to leave ... 367
Ordered to rejoin station from duty with recruits ... 355
Militia—
Encampments—
Mileage to army officers attending ... 315
Inspection of—
Data required with voucher ... 346
Expenses allowed for travel on ... 346
Itemized statement of ... 327, 346
Payment of voucher for, made by ... 346
Tips must be itemized ... 327
Military service schools, officers of, attending—
May be paid on reporting for duty ... 404
Same rate as for officers of Regular Army ... 403
Participating in encampment—
No provision for payment of mileage to ... 422
Not entitled—
Cadets, officers in command of and traveling with ... 348
Charge of escort traveling on government conveyance ... 351
Recruits ... 353
Engineer corps—
Travel expenses, purpose of instructions ... 352
Engineer officers traveling for purpose of instruction ... 352
Isthmian Canal Commission, traveling on business of ... 310
Joining for first duty ... 347
Orders for travel issued by a governor of a State ... 379
Required to rejoin station owing to public exigency while on ... 359
Sent to hospital for insane under escort ... 347
Subpœna ... 378
Transferred from one hospital to another ... 347
From one organization to another at own request ... 347, 366
Traveling with troops defined ... 353
Witness issue of annuity goods to Indians ... 349

Mileage—Continued.
Orders— Paragraph.
Approval of voucher when not entitled under ... 373, 374
Competent ... 301
Confirmatory, should recite ... 372
Directing travel, must accompany voucher ... 317
Duty, specific, to be stated in ... 370
Effective until ... 377
Entitled to, in obeying proper ... 307
Form of, required by law ... 370
General officers—
Ordered beyond limits of their command ... 371
Ordered to change station, may issue orders for ... 371
Governors of States can not issue, which carry ... 379
Inspection of troops, will designate ... 376
Issued, must be, before commencement of travel, except ... 372
Longer route than usual prescribed in ... 335
Payment of troops and posts will designate ... 376
Philippine Islands to United States in cases of emergency ... 371
Philippine Scouts under orders from constabulary ... 380
Reference to several vouchers relating, during month ... 317
Regulations, travel in violation of, may be approved by ... 373, 374
Subpœna is not an order, not entitled to mileage in obeying ... 378
Transportation furnished must be noted on ... 317
Travel lines of, will not be prescribed, except ... 375
Will not direct travel beyond limits of command, except ... 371
Payments—
Chief paymaster to make ... 316
Dissatisfied with amount received, procedure ... 320
Made from sums appropriated for that purpose ... 315
Made in department in which journey ends, except ... 316
Militia, inspection of, expenses in excess of ... 346
Short, may be adjusted, method ... 320
Public works, travel in connection with ... 309
Rate authorized by law ... 301
Rate per mile changed during performance of journey ... 319
Resignation tendered, ordered home for discharge, entitled to ... 1017
Retired officers—
Detailed on active duty, may select home on relief from such duty ... 924
Entitled to, for travel without troops under competent orders ... 923
Entitled to their homes which they may select ... 924, 925
Journey home delayed by illness, claim presented to auditor ... 926
Reasonable time construed as within one year ... 927
To home must be performed within reasonable time ... 925
Ordered before court-martial by, as a witness ... 196
Retired while on leave and ordered home ... 357
Subpœnaed as witness before court-martial, not entitled to ... 196
Sea travel. (*See* Mileage, Actual Expenses, Sea Travel.)
Station changed—
Leave of absence—
Hospital, while in, to which ordered for treatment ... 368
Taken, ordered to temporary duty, then ordered to obey first order ... 362
While on, land-grant road involved in travel for which ... 330
Of general officers, may issue orders for personal staff ... 371
Under orders for, with command, officer sick at time of change ... 364
Temporary duty—
Ordered to, on completion to obey first order ... 362
Ordered to rejoin station from, when on leave ... 355, 356
Ordered to rejoin station from duty with recruits while on leave ... 355
Station changed while on, or leave from station ... 366, 367, 368
Transportation—
Alaska, travel in, entitled to cost of ... 322
Deductions—
Disposition of ... 329
Must be made for certain travel ... 330
Rate at which made ... 313, 329, 330
Transportation furnished by—
Longer route for entire journey ... 332
For part of journey ... 332

Mileage—Continued. Paragraph.
Transportation—Continued.
Failure to secure, over aided roads ... 331
Furnished—
Can not be, on vessel other than transport ... 326
Covering meals and berth ... 312
By other than official route ... 311
Longer route for entire journey ... 332
For part of journey ... 332
May be for entire journey ... 329
Must be secured for all travel over aided roads ... 330
Noted on orders directing travel ... 317,318
On Government conveyance ... 313
Request of officer over longer than official route ... 318
Hired, by officer, not entitled to reimbursement ... 314
Travel—
Aided roads, transportation must be secured ... 330
By commercial steamer for own convenience ... 327
Engineer officers, for purpose of instruction ... 352
Escort, with ... 305
In charge escort traveling on Government conveyance ... 351
In connection with public works ... 309
In district—
When entitled ... 337,338,339
When not entitled ... 339
Inspection of troops, orders will designate ... 376
Isthmian Canal Commission, on business of ... 310
Longer route than usually traveled ... 303,335
On all business of military character ... 315
Payment of troops, orders will designate ... 376
Permission to, does not entitle to mileage ... 308
Shorter route than usually traveled ... 335
Transportation may be obtained for entire ... 329
With Philippine constabulary under orders of ... 380
Without troops—
Defined ... 305
Determined what is, by whom ... 305
Troops—
Not entitled to, when traveling with ... 353
Recruits travel with ... 353
What constitutes travel with ... 353
Who determines what is travel without ... 305
Veterinarians, same status as commissioned officers ... 1026
Vouchers for—
Orders directing travel must be filed with ... 317
Paid by chief paymasters ... 316
Supplemental ... 320
Military Academy:
Additional pay—
Officer of line serving in quartermaster's office ... 392
Treasurer, quartermaster, and commissary cadets ... 391
Appropriations accounted for under distinct heading ... 812
Adjutant, pay of ... 382
Assistant professors, pay of ... 387
Cadets. (*See* Cadets.)
Chaplain of—
Longevity pay, entitled to ... 388
Pay and allowance of ... 388
Term of service ... 388
Commandant of cadets, pay of ... 381
Enlisted men serving at, extra pay of ... 394
Instructor of ordnance, etc., pay of ... 385
Languages, associate professor of, pay of ... 386
Leave of absence of officers on duty at—
May be granted by superintendent ... 393
Superintendent under provisions of Revised Statutes ... 393
Suspension of studies during ... 393

	Paragraph.
Military Academy—Continued.	
Master of sword, pay of	389
Mathematics, associate professor of, pay of	386
Military hygiene, professor of, pay of	384
Music, teacher of—	
Longevity pay, entitled to	390
Pay of	390
Retirement, entitled to	390
Professors, pay of	383
Senior assistant instructors, pay of	387
Superintendent, pay of	381
Military Attaches:	
To embassies and legations—	
Commutation of quarters, entitled to, from	130
With foreign army in the field to obtain military information—	
Commutation of quarters, entitled to, from	130
Military Commissions:	
Expenses of, paid by pay department	176
Military Prison Guards. (*See* PAY ENLISTED MEN.)	
Military Prisoners:	
Disposition of effects of escaped	220
Reward for apprehension of escaped	220
Militia:	
Encampment, participating in, with Regular Army—	
Government employees entitled to pay	421
Members of in joint maneuvers—	
Detailed by Secretary of War, but not mustered, not entitled to pay	411
Mileage, not entitled to	422
Mounts, below grade of major—	
Entitled to, when required to be mounted	413
Pay for—	
Officers of cavalry and field artillery assigned to duty with, entitled to when mounts are owned and maintained at place of duty	558
Retired officers, assigned to duty with, not entitled to, unless order provides	559
Organization, grades authorized while at	412
Pay—	
Captain and assistant surgeon, of grade	420
Ceases and commences, when	410, 414
Continuous service, not entitled	419
Held to camp subsequent to departure of troops	416
Hospital, entitled to while in, if	414
Leave, not entitled to	417
Longevity, not entitled to	419
Officers filling vacancies in lower grade	418
Ordered to camp in advance of troops	416
Same as like grades in Regular Army	409
Thirty-first day of month counts as one day	415
Payment of, while at, rules governing	410, 414
By Army paymasters, when	409
Retired officer, assigned to active duty to inspect	912
Entitled to active duty pay	912
Entitled to pay as militia officer	421
Unless on active duty status	913
Signatures on rolls must be personal	416
Inspection of, by officers of the Regular Army—	
Mileage—	
Allowance for, less than expenses incurred	346
Appropriation reimbursed, method	346
Data required with voucher	346
Voucher covering any excess paid by	346
Military service schools, officers of, attending—	
Commutation of quarters—	
Captain and assistant surgeon	406
Ceases when	407, 408
Commences when	405
Due only when in actual attendance	405
Entitled to, of grade	403
Quarters in kind can not be furnished	404

Militia—Continued.
Military service schools, officers of, attending—Continued. Paragraph.
Commutation of subsistence—
Ceases when ... 407, 408
Commences when ... 405
Due only when in actual attendance ... 405
Payable by pay department ... 404
Rate authorized ... 403
Entitled to—
Commutation of quarters of grade ... 404
Commutation of subsistence at ... 404
Mileage ... 404
Mileage—
May be paid on reporting at school ... 404
Same as officers of Regular Army ... 404
Reexamination after close of school term ... 407
Student officers—
Promotion of, from date of acceptance ... 404
Vouchers—
Authority for attending filed with first ... 405
Certificate of attendance filed with ... 405
Mounts, Pay for:
Accounts prepared in advance should not include ... 49
Accrues only where mounts are actually available at station ... 554
Artillery districts, staff officers, who are certified as required to be ... 560
Authority for ... 552, 553
Certificate specifying exclusive ownership and place of maintenance ... 553
Educational institutions, officers cavalry and field artillery, assigned to duty with, entitled to, when mounts are owned and maintained at place of duty ... 558
Entitled to, who are ... 555, 560
Foreign service when on, payable in department where serving ... 49
Foreign service increase computed on ... 529
Furnished to officer required to be mounted below grade of major, not entitled to ... 552
Militia, organized, retired officer assigned to active duty with, not entitled to, unless order assigning provides ... 559
Officers of cavalry and field artillery assigned to duty with, entitled to, when mounts are owned and maintained at place of duty ... 558
Officers who are viewed as on mounted duty ... 555
Temporarily attached to staff corps, quartermasters constructing ... 556
Orders to state duty requiring ... 556
Payable when on foreign service in department where serving ... 49
Paymasters to base payments on certificates ... 553
Retired army officer, when assigned to organized militia, not entitled, unless ... 559
Recruiting service and college details not entitled ... 559
Professor of military science, detailed, not entitled ... 559
Temporary absence, sickness on leave, mounts at regular station ... 554
Temporary duty requiring mounts, future orders to show authority for ... 553
Veterinarians, cavalry and field artillery, officers required to be mounted ... 557
When not furnished, officer provides at his own expense ... 552
When assigned to duty preventing use of mount, not entitled ... 558
Noncommissioned Officers:
Appointment of—
Artillery district commanders, made by ... 703
Can not be antedated ... 704
Coast Artillery Corps, made by ... 700
Coast artillery companies, made by ... 703
Company absent from headquarters ... 704
Company, when effective ... 704
Company, by regimental commanders ... 703
Chief mechanics, cooks, farriers, horseshoers, mechanics, artificers, saddlers, wagoners, musicians, trumpeters, and first-class privates, enlisted as privates and appointed by respective company commanders ... 705
Cooks, farriers, etc ... 704
Data as to, required on pay rolls ... 718
Engineer Corps, when effective ... 701
Hospital Corps, made by and when effective ... 269, 702
Indian scouts, made by ... 276
None in excess of those authorized by law ... 703

Noncommissioned Officers—Continued.
Appointment of—Continued. Paragraph.
Ordnance Department, made by and when effective ... 707
In Manila, when effective ... 707
Post, made by and when effective ... 702
Published in orders, will be ... 704
Service school detachments ... 717
Signal Corps, made by and reduced when effective ... 706
Subsequent to orders reducing number of ... 711
Temporarily, by company commanders ... 703
Assignment of pay previous to discharge not valid ... 32
Bonus for reenlistment, not entitled to ... 632
Desertion vacates warrant ... 709
Engineer Corps, promotions and reductions ... 701
Extra-duty pay, mustered for ... 665
Held in service beyond expiration of term of service ... 710
Hospital Corps (*see also* Hospital Corps)—
Appointed by ... 269
Pay commences—
Acting cooks ... 270, 699
Corporals ... 269
Privates, first-class ... 269
Sergeants ... 702
First-class ... 702
Reduced, may be by, except ... 271
Reenlistment of ... 268
Warrants, may be continued on reenlistment if ... 268
Indian scouts—
Appointed by ... 276
Number authorized ... 276
Mess sergeants, additional pay for ... 624
Military prison, number authorized for ... 712
Pay rolls, data required on—
All changes in rank or grade ... 718
If warrant is continued ... 699
Porto Rico Regiment of, may be reenlisted ... 783
Post, made by and when effective ... 702
Promotions—
Can not be antedated ... 704
Subsequent to orders reducing number of ... 711
Recruiting service—
Any excess of number allowed by law, not entitled to pay of rank ... 715
Appointments terminate when relieved from ... 716
Assignment to, will be made as privates ... 714
Bonus ... 633
No reduction of, without approval of Adjutant-General ... 716
Recruit depots, number authorized for ... 712
Infantry band, one company at each (*see also* Pay, Enlisted Men.) ... 713
Temporary appointment of, by authority of Secretary of War ... 712
Recruiting stations, number authorized for ... 714
Reduction of—
Cooks, farriers, etc ... 705
Effective on date of receipt of orders, except ... 709
May be made by ... 699
Sentence of court-martial, when effective ... 709
Transfer of carries, unless ... 708
Reenlistment—
Data required on pay rolls if warrant is continued ... 699
Discharged for convenience of Government and reenlisted ... 736
Warrant may be continued on, if ... 699
Signal Corps, made by and reduced, when effective ... 706
Transfer of, carries reduction unless ... 708
Transfer to casual detachment for discharge ... 710
Warrant—
Data required on pay rolls if, is continued ... 699, 700
May be continued if reenlistment is accomplished by ... 699, 700
Vacated by desertion ... 709

Notification of Discharge: Paragraph.
Blanks furnished by Adjutant-General of the Army ... 763
Not received, payment of final statements refused unless ... 764
Requirements as to ... 763
Nurse Corps:
Allowances, none payable by Pay Department ... 424
Authorized ... 423
Discharged, paid on rolls prepared by ... 430
Leave of absence—
Duration indorsed on appointment ... 429
None for illness with pay ... 427
Pay while on, not affected ... 427
Paymaster, name of and date making last payment indorsed on appointment ... 429
Reserve nurses, regulation governing ... 428
Number authorized ... 423
Pay—
Additional for length of service ... 424
Additional for foreign service, except Hawaii and Porto Rico ... 424
Chief nurse ... 424, 425
Authority Secretary of War ... 425
Not to exceed ... 424
Same as other nurses, when ... 425
Nurse ... 424
Paid by ... 423
Reserve nurse ... 423
Superintendent ... 423
Payments—
Final, when ordered home for discharge ... 430
Monthly, on pay rolls ... 426
Noted on appointment ... 426, 429
Pay rolls, paid on, furnished by pay department ... 426
Reserve nurse may be assigned ... 423
Service, how computed ... 424
Station changed or, to be indorsed on appointment ... 430
Oaths:
Administration of, proper officer to ... 182
Fees to civil officers for administering ... 183
Of office ... 102
Observers. (*See* Pay Enlisted Men; Additional Pay.)
Officers:
Absent from station—
Paymasters require evidence of ... 296
Aids. (*See* Aids.)
Arriving at any headquarters will ... 466
Assigned accounts. (*See* Assigned Accounts.)
Beneficiary of. (*See* Beneficiary.)
Certificate of merit entitles to additional pay ... 659
Chaplains. (*See* Chaplains.)
Commutation of quarters. (*See* Commutation of Quarters.)
Deceased. (*See* Deceased; *also* Beneficiary of.)
Details carrying increased pay. (*See* Increased Pay.)
Discharged or dismissed. (*See* Pay Commissioned Officers.)
Examination of, for promotion ... 506, 903
Final statements, may purchase as an, certificate required ... 443
Foreign service pay. (*See* Foreign Service Pay.)
Guardian or committee of ... 503
Higher command, exercise of ... 535, 536
Identity of, to be established before payment ... 876
Individual service report ... 467
Insane. (*See* Insane.)
Leave of absence. (*See* Leave of Absence.)
Longevity pay. (*See* Longevity Pay.)
Medical Corps. (*See* Medical Corps.)
Medical Reserve Corps. (*See* Medical Reserve Corps.)
Mileage. (*See* Mileage.)
Military Academy, on duty at. (*See* Military Academy.)
Militia. (*See* Militia.)

Officers—Continued. Paragraph.
Mounted pay. (*See* Mounts, Pay for.)
Ordnance Department. (*See* Pay Commissioned Officers.)
Pay of. (*See* Pay Commissioned Officers.)
Paymasters. (*See* Paymasters.)
Philippine Constabulary, officers detailed with 551
Philippine Scouts. (*See* Philippine Scouts.)
Porto Rico Regiment. (*See* Porto Rico Regiment.)
Promotion of. (*See* Pay Commissioned Officers, Promotions.)
Recommendations and requests—
In behalf of, filed with their records 468
Resignation of. (*See* Pay Commissioned Officers.)
Retired. (*See* Retired Officers.)
Vacancies. (*See* Pay Commissioned Officers, Promotions.)
Witness—
Before civil court, fees 207, 208, 209
For Government 209
Before congressional committees 208
Official Communications. (*See* Army Regulations Governing):
Chief paymaster who forwards those from subordinates will 458
Letters of transmittal—
With accounts 818
Paymaster and chief, between 458
Signatures of detailed paymasters 441
Suspensions, relative to, data given in 849
Opinions or Decisions, not authority on points incidentally referred to 157
Orders:
Approval of journey when not performed under 373
Civilian witnesses, vouchers of, must be accompanied by 198
Clothing table showing allowances published in 106
Coast artillery, ratings in, published in 615
Commutation of quarters—
Of assignment filed with first voucher 127
Of relief filed with last voucher 127
Copies of, not duty of, who to make for file with vouchers 877
Effective from date of receipt 29
Expert riflemen, etc., qualification published in 605
Extra-duty pay named in, before entering on detail except 662
Gunners, qualifications of, published in 615, 617, 623
Higher command, filed with voucher with statement of services 536
Leave of absence granted in periods of 288
Payment, fact of, not to be indorsed on leave 296
Mileage—
Artillery districts—
Commanding officers of, can not issue orders carrying 343
Confirmatory, should recite 372
Directing travel must be filed with voucher 317
Duty, specific, to be stated in 370
Effective until 377
Entitled to, in obeying proper, of President or 307
Form of order required by law 370
General officers ordered—
Beyond limits of their command may issue orders for, when 371
Change of station may issue orders for personal staff 371
Governor or adjutant-general of State can not issue, which carry 379
Inspection duty, may be issued under authority of 345
Inspection of troops will designate 376
Issued before commencement of travel, unless 372
Limit of command, travel not to be directed beyond, except 371
Longer or shorter route than usual prescribed in 334, 335
Payment of troops, will designate 376
Philippine Islands to United States, emergency 371
Philippine Scouts, who travel on, issued by constabulary 380
Subpœna to appear before court-martial not an order covering mileage 378
Transportation issued, notation of, must be made on 317, 318
Travel, lines of, will not be prescribed in, except 357
Noncommissioned officers, appointment of, published in. (*See* Noncommissioned Officers.)

Orders—Continued.
Paymasters' clerks. (*See* Paymasters' Clerks.) Paragraph.
Payment of troops at exceptional places, orders issued by 578
Sentences published in, must be noted on pay rolls 967
True copies of, disbursing officer can not make, for file with 875
Pay:
Advance of one month's not authorized 4
None for salary not actually due 3
Aids. (*See* Aids.)
Allotments. (*See* Allotments.)
Assigned. (*See* Assigned Accounts.)
Cadets, Military Academy. (*See* Cadets.)
Chaplains. (*See* Chaplains.)
Clerks, headquarters 102
Computer artillery board 158
Contract surgeons. (*See* Contract Surgeons.)
Dental surgeons. (*See* Dental Surgeons.)
Deserters. (*See* Deserters.)
Discharge. (*See* Pay on Discharge.)
Enlisted men. (*See* Pay of Enlisted Men.)
Expert accountant, Inspector-General's Department 266
Half pay while on leave, how treated 279
Hospital Corps. (*See* Hospital Corps.)
Hospital matron. (*See* Hospital Matron.)
Indian Scouts. (*See* Indian Scouts.)
Leave of absence, while on. (*See* Leave of Absence.)
Medical Corps. (*See* Medical Corps.)
Medical Reserve Corps. (*See* Medical Reserve Corps.)
Messengers, headquarters 102
Military Academy, officers on duty at. (*See* Military Academy.)
Militia, officers of. (*See* Militia.)
Mounts, pay for. (*See* Mounts, Pay for.)
Nurses. (*See* Nurse Corps.)
Officers. (*See* Pay of Commissioned Officers.)
Paymasters' messengers. (*See* Messengers.)
Paymasters' clerks. (*See* Paymasters' Clerks.)
Philippine Scouts. (*See* Philippine Scouts.)
Porto Rico Regiment. (*See* Porto Rico Regiment.)
Retired enlisted men. (*See* Retired Enlisted Men.)
Retired officers. (*See* Retired Officers.)
School detachments. (*See* Pay Enlisted Men.)
Translator 993
Veterinarians. (*See* Veterinarians.)
War 733
Witness. (*See* Witnesses.)
Pay Department:
Command, officers of, can not exercise, in the line
Funds, distributes and accounts for pay of the Army
Manual, force of
Organization—
Officers, number of } page 7
Original law authorizing
Vacancies—
Filled by
Paymaster-General, office of, filled by
Volunteers, number authorized
Paymaster-General:
Comptroller, request for decision by, from a paymaster 154
Duties—
Allotments, recording of 432
Deposits, recording of 432
Distances, determination of 432
Examination—
Accounts of paymasters 432
Financial and administrative of his department 432
Funds—
Distribution of, to paymasters 432
Guard against excess in hands of paymasters 432

Paymaster-General—Continued.
Duties—Continued. Paragraph.
Mileage, establishes routes for payment of ... 432
Performed under direction of the President ... 431
Efficiency reports of subordinates—
Data to be noted on ... 436, 437
Not otherwise reported on ... 435
Examination of accounts, made within sixty days from receipt ... 433
Individual service reports of paymasters, verification of ... 467
Leave of absence—
May grant to subordinates serving immediately under ... 434
Stoppages—
Issues circular for ... 982
Notifies officers of overpayments made by his department ... 980
Paymasters. (*See also* Chief Paymasters):
Accounts—
Closed—
Actual money balance only transferred ... 448, 806
Actual transfer of entire balance ... 826
Ceasing to act, list of outstanding checks ... 92, 451
Inspection report required ... 450
Leave of absence of more than ten days ... 826
Relief from duty by discharge or retirement ... 451
Suspensions charged on resuming duty ... 448
To rebond ... 448
Transfer of funds will vary in amount from ... 806
Letters of transmittal to accompany ... 818
Not closed—
Absence of less than ten days ... 449
In Treasury ... 815
Station changed within department ... 449
Rendered and forwarded ... 816, 818
Will be inspected by chief paymaster ... 456
Acting as—
Designated "special disbursing agent" ... 442
Exchange for funds, profit, how accounted for ... 442
Funds, method of handling ... 442
Balances except current appropriations deposited, when ... 440
Bonds. (*See* Bonds.)
Books required to be kept ... 813
Cash balances—
Taken up on account-current to be verified by disinterested officer ... 825
Change of station outside department—
Balances transferred ... 826
Dates of departure and arrival reported ... 465
Quartermaster's supplies, disposition of ... 446
Suspensions charged on resuming duty ... 448
Check books. (*See* Check Books.)
Checks. (*See* Checks.)
Chiefs. (*See* Chief Paymasters.)
Claims—Can not be interested in any against United States ... 443
Communications, official. (*See* Army Regulations; *see also* Official Communications.)
Comptroller, may request decision of, through ... 154
Control, under that of ... 453
Damage to personal property by enlisted men, method of settlement by ... 942
Decision of Comptroller, request for, forwarded through ... 154
Deposits of public funds made promptly by ... 795, 796
Of enlisted men liable for amount and interest if not taken up by ... 858
Descriptive lists, responsibility for payments on ... 576
Detailed, will sign as ... 441
Authority for, act Congress approved February 2, 1901.
Disbursements by, made under order of superior officer ... 856
Disbursing account, statement answered promptly ... 800
Duties, pay troops under direction of ... 438
Endorses fact of payment on contracts of ... 160
Erroneous payment, responsible for ... 859
Chargeable to officer certifying ... 859

Paymasters—Continued. Paragraph.
Errors—
Check drawn to correct, in deposit of balances... 793
In payment to deserter credited before... 857
Proper payment in fraudulent enlistment credited before... 866
Fees of civilian witnesses refusing to appear, how tendered... 204, 205
Final statements—
Responsibility for payment of fraudulent... 753
Shall not be interested in purchase of... 443
Funds, private, advanced for proper performance of duty... 444
Transfer of. (*See* Public Funds.)
Gambling on any game of chance prohibited... 445
Identity of claimant established before payment to... 753
Leave of absence, more than ten days—
Closes accounts... 826
Departure and return, dates of, reported... 463
Each change of address reported... 464
Monthly report forwarded during... 462
Register arrival at any headquarters... 466
Weekly statements not required... 469
Liability—
Accepting gratuity for payment of public money... 845
Accepting receipt without payment... 844
Concealment of public funds for purpose of fraud... 839
Exchange of funds except for... 837
Expenditure beyond amount of appropriation, except... 846
Extra pay not authorized by law... 834
Failure to deposit funds as required... 843
Improper delivery of public funds... 839
Loaning of public funds... 841
Misuse of public funds... 836, 842
Nonrendition of accounts... 811
Payment of less than receipt calls for... 840
Private business with public funds... 835
Unlawfully disposing of public money... 838
Official communications. (*See* Army Regulations; *see also* Official Communications.)
Orders—
Copies of, not duty of, to make for file with vouchers... 877
True copies of, can not certify, for file with vouchers... 875
Ordnance charges, will verify... 937
Payment pay accounts, foreign service and Alaska, make no payments unless satisfied requirements complied with... 48
Payments. (*See* Public Money and Payments by Express or Registered Mail.)
Erroneous, due to construction of law after... 985
To troops in person, unless... 577
Quartermaster's supplies, disposition of... 446
Recommendations and requests in behalf of, filed with their records... 468
Reports (*see also* Reports, Paymasters)—
Arrival at any headquarters... 466
At close of fiscal year, outstanding checks... 85
Change of station... 465
Chief not to call for, in addition to those... 457
Efficiency, made by chief paymaster... 460
By chiefs of bureau... 435
Individual service... 467
Leave of absence, if on... 463, 464
Monthly—
Data required in... 461
If absent from station... 462
Temporary duty... 465
Troops, if not paid monthly... 571
Weekly statements of funds on hand... 469
Responsibility—
Descriptive lists, payments made on... 576
Final statements, payment on fraudulent... 753
Fraudulent vouchers, responsible for payment of... 753
Identity of claimant before payment... 753

Paymasters—Continued. Paragraph.
Rolls, designated to pay, furnished duplicate copies ... 722
Separated from service, any check not presented within ... 93
Signature, official, furnished depositary, when ... 439
Stoppages, requesting entry of, should furnish ... 935
Subsistence charges verified and ... 939
Suspensions will not be charged until reported by Auditor for War Department ... 851, 853
Transportation, will immediately apply for, when ordered abroad ... 447
Troops, payment of, by ... 438, 577
If not paid monthly, fact reported by ... 571
In the field, in person, unless ... 577
Unexpended balances deposited at end of year ... 440
Deposited to credit of ... 801
Who may hold ... 455
Voluntary refundment of amount disallowed ... 862
Vouchers—
Account current, to be numbered and folded ... 829
Copies of orders for file with, not made by ... 877
Identity of claimant before payment of ... 753, 876
May be forwarded to include the 15th of month ... 820
Memorandum, prepared in office of paymaster ... 495
True copies of orders for file with, can not be certified in his own accounts by ... 875
Paymasters' Clerks:
Appointment of ... 470
Assignment of ... 470, 483
Baggage allowance ... 489
Change of station, order for paymaster, carries ... 488
Claims, prohibited from being interested in any ... 443, 482
Court-martial, doing work of, no extra pay ... 178
Detailed paymaster to report on clerk assigned him ... 472
Final statements, shall not purchase ... 443, 482
Hospital charges ... 105
Leave of absence ... 481
Orders, not duty of, to make copies of, for file with ... 877
Pay—
Entitled to, from ... 471
Increase for service as ... 473
May draw on 15th and last day of month ... 476
On foreign service may deposit vouchers for, with ... 477
Entitled to 10 per cent increase ... 474
Rate per year ... 473
Service as clerk in pay department at large ... 479
Voucher—
Approval of, when required ... 475
Assignment of, prohibited ... 477
Paymaster-General's office, number on duty in ... 483
Property lost or destroyed, entitled to reimbursement ... 480
Relations with paymaster unsatisfactory ... 472
Service as, counts for longevity pay if commissioned ... 542
Suspensions against, will be noted on ... 478
Travel allowances—
Actual expenses for all sea travel, except ... 484
Change of station of paymaster carries ... 488
Journey performed by other than shortest usually, etc ... 334
Paymaster traveling without funds ... 490
Payment of troops ... 488
Rate per mile ... 484
Sea travel, actual expenses for all, except ... 484
Stateroom or berth on commercial steamer ... 485
Transportation—
Reimbursement of cost to Government, if not obtained ... 487
Which includes subsistence ... 486
Unsatisfactory to paymaster ... 472
Vouchers—
Approval of, when required ... 475
Assignment of, prohibited ... 477
Not duty of, to prepare, on which officers demand payment ... 877
Witness before civil court ... 210

Paymasters' Messengers. (*See* Messengers.)
Payments by Express or Registered Mail:
Checks— Paragraph.
And currency for each organization ... 642
Company commander to indorse ... 653
Drawn on depository designated if practicable ... 643
Error or informality in ... 652
Individual ... 641
Made wholly by, rolls not to be signed by enlisted men ... 722
Only official, used in making ... 68
Command absent from post—
Paymaster holds rolls ... 657
When package is received ... 657
Commanding officer of post—
Designates officer to receive package ... 646
Designates paying officer ... 642
Responsible for safety of package ... 647
Currency, exact amount for each man ... 641
Declining to receive pay ... 655
Deposits, how made ... 658
Deserter, pay of, can not be used to pay debts ... 656
Must be returned to paymaster ... 656
Payment to, technical delivery before desertion, authorized indebtedness may be liquidated ... 656
Deserting before pay is distributed ... 655
Discharged, if to be, before package can reach post ... 655
Dying before pay is distributed ... 655
Error or informality reported ... 650
Funds to be distributed within twenty-four hours ... 647
Marks to be placed on package ... 644, 645
Method to be observed by paymaster ... 644, 645
Not delivered to soldier ... 655
Package—
Carefully examined when received ... 647
Contents and number of envelopes verified ... 648
Excess or shortage in ... 649
For company opened, when ... 648
For each organization ... 643
Marking of ... 644, 645
Method of arranging ... 644, 645
Opened in presence of witness ... 647, 648
Safety of, responsibility for ... 647
Pay returned—
Data required on abstract of collections ... 823
Signature of soldier not to be canceled ... 655
To be taken up in collections ... 655
Paymaster to put up money in presence of witness ... 644
Places beyond express delivery ... 646
Quartermaster may transport funds ... 640
Responsibility for funds ... 640
Rolls—
Copy sent with package to be returned ... 651
One copy sent with package ... 643
Secretary of War is authorized to arrange for ... 639
Shortage or excess in package ... 649
Term of enlistment expiring before package can reach post ... 655
Witness to payment, method observed ... 654
To money put up by paymaster ... 644
Pay of Commissioned Officers:
Absent without leave. (*See* Absent without Leave.)
Absent from station—
Paymaster may require evidence of ... 296
Accounts for, must include entire compensation, except ... 48, 49, 524
Acting commissary. (*See* Acting Commissary of Subsistence.)
Acting judge-advocate ... 521, 563
Aids. (*See* Aids.)

Pay of Commissioned Officers—Continued.
Appointments—
During recess of the Senate— Paragraph.
Cease unless confirmed at adjournment of Senate, unless ... 501
Name withdrawn before confirmation ... 502
Effective from date of acceptance ... 497, 498, 499
In volunteers, officer Regular Army, entitled to pay from ... 500
Assignment of pay accounts. (*See* Assigned Accounts.)
Battalion staff. (*See* Regimental, Battalion, or Squadron Staff.)
Brevet rank does not confer increase of pay ... 515
Bureau of Insular Affairs assistants to ... 569
Certificate of merit entitles to additional pay ... 659
Chaplain. (*See* Chaplains.)
Checks, only official used in making payments ... 68
Chief of staff corps or department detail shall not hold beyond ... 507
Chief ordnance officer, detailed as, by President ... 568
Chief telegrapher Executive Office ... 547
Civil authorities—
Not entitled to pay after conviction by, though released on bond, pending appeal ... 975
Not entitled to pay while in hands of, unless ... 584
Commences ... 497, 498
Commutation of quarters. (*See* Commutation of Quarters.)
Deserters dropped from rolls after three months' absence ... 976
Detached service may be paid outside department in which stationed ... 496
Detailed to staff corps or departments (*see also* Staff Corps and Staff Details)—
Pay commences ... 565
Pay for, ceases on retirement though detail may not have expired ... 507
Retired, before expiration of detail ... 507
Discharged—
Entitled to pay until ... 510, 512
Failure to pass mental examination, entitled to one year's pay ... 506
Will not receive final pay until ... 509
Dismissed by sentence of court-martial, entitled to pay until ... 510, 513
By illegal court and successor appointed and accepted, would separate him from service ... 514
Double payments to, who will receive credit ... 47, 863
Duplicate or memoranda voucher required for, prepared by paymaster ... 495
Final, requirements before payment ... 509
Foreign service. (*See* Foreign Service Pay.)
General officers can not be retired until ... 508
General staff, captains and lieutenants detailed in, entitled to ... 564
Guardian, creditor moves to another State, payment may be made direct ... 504
Half pay while on leave, how treated ... 279
Held in active service after time for retirement, entitled to pay for such time ... 901
Higher command in time of war ... 535, 536
Holding office, salary $2,500, shall not be appointed to any other, except ... 907
Identity of officer to be established before payment ... 875
Insane—
Disqualified from signing name, law requires (*see* Insane) ... 503
Voucher, data required to be filed with each (*see* Insane) ... 503
Insular affairs, Bureau of, assistants to ... 569
Leave of absence. (*See* Leave of Absence.)
Longevity. (*See* Longevity Pay.)
Medical Corps. (*See* Medical Corps.)
Medical Reserve Corps. (*See* Medical Reserve Corps.)
Mileage. (*See* Mileage.)
Military Academy. (*See* Military Academy.)
Military attachés. (*See* Military Attachés.)
Mounts. (*See* Mounts, Pay for.)
Not entitled—
After conviction by civil authorities, though released on bail ... 975
For absence without leave, unless ... 974
If indebted to United States, until ... 977
Ordnance Department—
Chief ordnance officer detailed by President on staff of ... 568
Detail of second lieutenant in, entitles officer to ... 566
Principal assistant in, entitled to ... 567
Pay table ... 494

Pay of Commissioned Officers—Continued.

	Paragraph.
Payments—	
Can not receive, for two staff appointments	550
Duplicate, who will receive credit	863
Duplicate, without disregarding regulations	865
Foreign service and Alaskan accounts, requirements to have been complied with	48, 49
Defective, should be returned for correction, or	49
Identity of officer to be established before any, are made	876
Made in limits of department in which serving, unless	496
Monthly, on account certified	495
None for salary until actually due	3
Only official checks used in making	68
Outside own department without authority, responsibility	496
While on leave, not required to be indorsed on order	296
Philippine Constabulary—	
Assistant chiefs, officers detailed as, entitled to	551
Chief of, officer detailed as, entitled to	551
Philippine Islands, officers returning from, to procure certificates of nonindebtedness	509
Philippine Scouts. (*See* Philippine Scouts.)	
Porto Rico regiment. (*See* Porto Rico Regiment.)	
Promotions—	
Appointed to new office, entitled to pay from	497
Appointed by, from date of acceptance of commission	498
Arising from officer being appointed to new office	497, 499
Due to separation from active service, when effective	510
Entitled to pay from date of vacancy, except	497
Failure to pass examination for	506, 903
Not effective until day following retirement, etc	499
Seniority by, from date of vacancy, except	498, 499
Staff appointment, is not a promotion, but is	498, 499
Vacancy for, commences to run day following retirement, etc	499
Public buildings and grounds, officer in charge of, entitled to	546
Rank and command, suspension of, does not forfeit pay	986
Rate of, for each grade	494
Regimental staff. (*See* Regimental, Battalion, or Squadron Staff.)	
Resignation—	
Accepted while on leave, to date of acceptance of	511
While on duty, to date of receipt of acceptance of	511
At future date to include that date	511
Final payment shall not be made until	509
Paid to include	511
Retired officers. (*See* Retired Officers.)	
Retirement not effective until	510
Signal Corps, officer of, detailed in executive offices	547
Signatures—	
Insane, or mentally incompetent disqualified from making, law requires	503
Physical inability to make, requirements	505
Squadron staff. (*See* Regimental, Battalion, or Squadron Staff.)	
Staff. (*See also* Staff Corps and Staff Details)—	
Appointed in, pay commences	498, 499
Can not receive pay for two appointments in	550
Chief ordnance officer, detailed by President on staff of	568
Detailed in staff department—	
Pay commences	565
Retired before expiration of detail	507
Principal assistant ordnance department, entitled to	567
Stoppages. (*See* Stoppages.)	
Transfer of pay accounts. (*See* Assigned Accounts.)	
Vacancy. (*See* Promotions under Pay, Commissioned Officers.)	
Volunteers (*See* Volunteers.)	
Vouchers—	
Correctness of facts must be signed by officer	875
Cover entire pay for one or more calendar months	524
Defective, should be returned for correction, or	49
Insane officer, data required with	503, 504
Original, certified in all cases, memoranda prepared by paymaster	495
Signed by amanuensis, certified by two witnesses	505
Wholly retired, shall not receive final pay until	509, 928

Pay of Enlisted Men:

Absent from pay table— Paragraph.
Credit taken therefor. 723
Turned over to company commander. 723
Absent without leave. (*See* Absent Without Leave.)
Additional pay—
Expert riflemen, marksmen, and sharpshooters—
Accrues for one classification only. 603
Ceases on transfer to some organization not so armed, except. 604
On expiration of enlistment. 604
Classification, reduced, given to enlisted men who fired and failed. 608
Holdover, entitled to December 31, 1909. 612
None granted in future, except. 613
Commences date of qualification. 604
Discharged and reenlisted, both organizations armed with the rifle in which qualification is authorized, right to for one year. 607
Discharge or descriptive list, show date and grade of qualification. 614
Final statements—
Show date and grade of qualification, order not received, etc. 605
Fraudulent enlistment, qualified during, nullifies if. 621
Holdover classifications. 612, 613
Muster and pay rolls—
To give number, date, and source of order. 605
Order, number and date of, must show on pay roll. 605
Philippine Scouts, when qualified, pay of. 781
Qualified in 1908, entitled during current enlistment, provided. 607
Qualify, those who can not. 606
Qualification, as published in department orders. 605
Of marksmanship, not annulled by desertion. 620
Rate, for not more than one classification. 603
Reduced classification. 608
Reenlisting in organization armed with rifle, qualifying in lower grade. 605
Reenlistments and transfers of. 607
Target year, commences, ends. 604
Transfers to service school detachments for convenience of Government. 610
Transfers to Hospital Corps for convenience of Government. 609
Post noncommissioned staff, not for convenience of Government. 611
Gunners, first and second class; gun pointers; and commanders; observers, first and second class; chief loaders, chief planters, plotters, and casemate electricians—
Accrues for one classification only. 603
Commences and ceases. 615
Desertion does not annul qualification of. 620
Discharge or descriptive list to show date and grade of qualification. 614
Eligible, who shall be. 622
Fraudulent enlistment, qualified during, nullifies, if. 621
Holding artillery rating, can not be detailed as mess sergeant, or for extra-duty pay. 622
Rate of. 615
For not more than one classification. 603
Gunners, first and second class—
Classification extended. 617
Discharged before expiration of enlistment, reenlists, time between counts for three-year period. 615
Entitled to three years from date of qualification, provided. 615
Examination of enlisted men of artillery not members of companies or battalions qualifying, entitled to. 616
Prevented from, prior to expiration of three-year term to be in force until. 617
General information relating to. 615
Holdover classification. 617
Muster and pay roll to give number, date and source of order. 615
Order number and date must be shown on pay rolls. 615, 617, 623
Qualification of. 615
Not annulled by desertion. 620
To be noted on discharge or descriptive list. 614
Rates of, for. 603, 615
Rating or disrating of. 622
Held in artillery, will not be detailed as mess sergeant or on extra duty. 622
Time between discharge before expiration, and reenlistment, counts for three-year period. 615

Pay of Enlisted Men—Continued. Paragraph.
Additional pay—Continued.
Gunners, first and second class—Continued.
Transfers to service school detachments ... 610
Relative to, applies equally to ... 619
Mess sergeants—
Additional compensation when mess steward, not payable by pay department ... 625
Not affected by merging of his organization into a general mess temporarily ... 628
Does not accrue during nonperformance of duty or while on furlough ... 627
Can not be detailed while holding artillery rating ... 622
Details for, first sergeant and color sergeant, not eligible ... 629
May be made from ... 625
Organizations entitled to ... 625
Pay rolls to show dates of entering and termination of duty ... 825
Rate of ... 624
When detailed by special authority of Secretary of War, or Surgeon-General, pay from commencement of duty ... 626
Mess stewards, not payable by pay department ... 625
Retirement terminates additional pay ... 890
Transferred to fill vacancies caused by assignment for duty with militia, for convenience of Government ... 618
Allotment of. (*See* Allotments.)
Amounts due in prior enlistment, how settled ... 731
Appropriations, from those not current ... 455
Arrears of, not to exceed two months ... 570
Arrested and convicted by civil authorities while on furlough ... 588
Assignment of, not recognized ... 32
Awaiting result of trial not entitled to receive ... 580
Bands, recruiting depots, recruits attached to for instruction are not entitled to pay of bandsmen ... 713
Blacksmith, pay and grade ... 630,631
Bonus for reenlistment—
Acting cook, Hospital Corps, not entitled ... 637
Discharged for convenience of Government after having served more than half period subsequent to May 11, 1908, terminates first period ... 635
Discharged before May 11, 1908, reenlists within three months, entitled to ... 636
From Marine Corps after May 11, 1908, four years' service, reenlists, entitled to at rate on discharge ... 636
Entitled to, who are ... 632,633
In first enlistment period on May 11, 1908, prior service does not affect right to ... 634
Noncommissioned officers not entitled to ... 632
Recruiting service entitled to ... 633
Pay included in, rate receiving at date of discharge ... 632
Philippine Scouts, not entitled ... 778
Private of band transferred to casual detachment, entitled to, on reenlistment ... 638
To whom payable ... 632,633
By express. (*See* Payments by Express or Registered Mail.)
Can not be withheld on theory that soldier will desert ... 579
Captured by enemy ... 573
Certificate of merit. (*See* Certificate of Merit.)
Checks—
May be given in part payment in foreign possessions ... 81
Payment by express or registered mail. (*See* Payments by Express or Registered Mail.)
Chief paymaster responsible for ... 543
Civil authorities (*see also* Civil Authorities)—
Arrested by, released on bail, trial indefinitely postponed ... 585
Discharged without trial, right to, restored ... 584
Case "nol-prossed," right to, restored ... 587
Settled out of court ... 580
Convicted while on furlough ... 588
Detained by, as witness before state court ... 583
Discharged by, after three trials ... 589
Due at date of withdrawal by, not disallowed ... 590,749
No pay for time in hands of, unless ... 584,975
While in hands of, at expiration of term ... 749,762
Clothing allowance. (*See* Clothing Allowance.)
Coast artillery, pay for special ratings in (*see also* Pay Enlisted Men, Additional Pay) ... 622
Continuous-service pay. (*See* Continuous-Service Pay.)

Pay of Enlisted Men—Continued. Paragraph.
Debts due United States, order of precedence ... 936
Deposits of. (*See* Deposits.)
Descriptive lists—
Change in pay after issue, requirements ... 576
Clothing allowance, notations as to, required on ... 111
Detailed for duty with militia ... 575
Laundry, notations as to, if detached, required on ... 948
Paymaster's responsibility for payments made on ... 576
Who will be paid on ... 574
Deserters. (*See* Deserters.)
Discharged. (*See* Discharged.)
Enlistment periods. (*See* Continuous-Service Pay.)
Entitled to, for days of enlistment and discharge ... 752
Erroneous payments, fact reported to company commander ... 582
Erroneous payments (*see also* Deserter) ... 857
Extra pay for service at Military Academy ... 394
Extra-duty pay. (*See* Extra-Duty Pay.)
Farrier, pay and grade ... 630, 631
Final statements. (*See* Final Statements.)
For length of service. (*See* Continuous-Service Pay.)
Foreign-service pay. (*See* Foreign-Service Pay.)
Fraudulent enlistment, payments made to those serving in ... 591, 866
After discovery of, and not tried, waives fraud ... 595
Discharged for, on habeas corpus, not entitled to pay, travel pay, or allowances ... 593
May be tried for desertion or for, or restored to duty without trial ... 592
Not entitled to arrears of pay under, unless ... 594
Not required to refund, for service in (*see also* Fraudulent Enlistment) ... 591
Furloughed soldiers will not be paid, except ... 581
No reimbursement for expense while on ... 941
Held to service—
Cause shown on final statements ... 740
Enlistment period, when ... 681
Entitled to pay until ... 740
Final statements furnished as of date, except ... 762
Prisoner awaiting dishonorable discharge ... 744
Rate of pay to which entitled ... 681, 741
To stand trial for an offense ... 743
Horseshoer ... 630, 631
Hospital Corps. (*See* Hospital Corps.)
In person, when paid ... 577
Indian scouts. (*See* Indian Scouts.)
Mechanic ... 630, 631
Military prison guards—
Authority for ... 712
Noncommissioned officers ... 712
Militia, detailed for duty with ... 575
No reduction of, under act of May 11, 1908, who were in service on that day ... 679
Noncommissioned officers. (*See* Noncommissioned Officers.)
Overpayments may be deducted from travel pay and deposits ... 934, 1003
Paid monthly, unless ... 571, 577
Pay rolls. (*See* Pay Rolls.)
Philippine Scouts. (*See* Philippine Scouts.)
Porto Rico regiment. (*See* Porto Rico Regiment.)
Post laundry, indebtedness to, method of settlement ... 948
Rate for each grade ... 572
Ratings in Coast Artillery, additional pay for (*see* Pay Enlisted Men; Additional Pay) ... 622
Reenlisted pay (*see also* Continuous-Service Pay) ... 676, 677, 678
Retired. (*See* Retired Enlisted Men.)
School detachments—
Noncommissioned officers, appointment of ... 717
Not armed with rifle ... 610
Organization of ... 717
Transferred to ... 610
Short payments on final statements and pay rolls ... 94, 852
Stoppage of. (*See* Stoppages Enlisted Men.)
Transfer, when effective ... 732
Travel pay. (*See* Travel Pay.)

Pay of Enlisted Men—Continued. Paragraph.
Trial, awaiting result of, none ... 580
War pay, 20 per cent increase on pay as fixed by law ... 733
Will be on pay rolls, except ... 574
Withheld, can not be, on theory that soldier will desert ... 579
Pay on Discharge:
Certificate of discharge—
Final statements will bear date of ... 738
Lost—
Certificate issued in lieu thereof ... 755
Final statements settled by auditor ... 755
Notations as to final payment required on ... 752
Checks issued on distant depositary, account of, procedure ... 754
Court-martial sentence—
Discharged by expiration of term—
In confinement undergoing sentence ... 742
Sentence, while awaiting ... 742
Trial, while awaiting ... 742
Discharge certificate—
Final statements will bear same date as ... 738
Lost—
Certificate issued in lieu thereof ... 755
Final statements settled by auditor ... 755
Notations as to final payment required on ... 752
Discharged—
Civil authorities—
After conviction and pardon by ... 751
After conviction by, but before pardon by ... 751
While in hands of, without honor ... 750
Confinement, while in, by expiration of term ... 742
Convenience of the Government to reenlist ... 736
Desertion, by reason of, without trial forfeits ... 259
Disability, for, ascertained, noted on final statements ... 758
Dishonorable—
Awaiting, not entitled to pay and allowances between expiration of term of enlistment and discharge ... 744
Terminates interest on deposits ... 236
When effective, can not be postponed, but when held in hospital after expiration of sentence ... 745
Expiration of term, will not be reenlisted until ... 737
Final statements furnished in duplicate ... 758, 764
Fraud, by reason of, not furnished final statements unless ... 746
Furlough, while on, by expiration of term, when effective ... 739
Held to service. (*See also* Final Statements.)
Entitled to pay—
Rate ... 741
Until ... 740
To stand trial ... 743
Insanity, for, after apprehension in fraudulent enlistment ... 748
Minority concealed or other fraud ... 746
Notification of discharge, requirements as to ... 763
Number of men to be, on same day, form prescribed ... 767
Outside the United States, notations as to transportation ... 759
Pay, entitled to, for day of discharge ... 752
Price for purchase of discharge ... 769
Prior to expiration of term—
Convenience of Government to reenlist ... 736
Death of parent ... 735
Notations required on final statements ... 761, 769
Will not be, except ... 734
Purchase—
Authorized ... 768
How noted on abstract collections ... 823
Notations on final statements as to previous service ... 769
Price of ... 769
To be noted on final statements ... 770
Regulations governing applications for ... 771
Remission of purchase price, who may ... 772

Pay on Discharge—Continued. Paragraph.
Discharged—Continued.
Recruits are entitled to, unless ... 747
Sentence, while awaiting, by expiration of term ... 742
Surgeon's certificate of disability ascertained, noted on finals ... 758
Trial, while awaiting, by expiration of term ... 742
Dishonorable discharge, when effective ... 745
Final statements. (*See* Final Statements.)
Furlough, term of service expires while on ... 739
Held to service—
Cause shown on final statements ... 740
Entitled to pay—
Rate ... 741
Until ... 740
Final statements furnished as of date, unless ... 762
Prisoner awaiting dishonorable discharge not entitled to ... 744
To stand trial ... 743
Identity of soldier presenting final statements in doubt, procedure ... 753
Purchase of discharge—
Authorized ... 768
Notations of previous service and purchase price on final statements ... 769, 770
Organization commander should forward money for deposit before ... 773
Price for, and to be noted on final statements ... 769, 770
How treated if received after discharge ... 773
Regulations governing application for ... 771
Remission of purchase price, who may ... 772
Pay Rolls:
Additional pay. (*See* Pay Enlisted Men; Additional Pay.)
Allotments, deducted on ... 25
Amounts due in prior enlistment, settled by auditor ... 731
Cadets, Military Academy, are paid on ... 395
Calculations on, made by paymaster ... 726
Changes on, none permitted after presentation to paymaster ... 725
Clothing allowance. (*See* Clothing Allowance.)
Coast artillery—
Detached men of, how mustered ... 720
Ratings in, data required on ... 623
Corrections on, before forwarding ... 725
On rolls, before payment ... 727
Court-martial sentence—
Fine, full amount of, not deducted, notation required on ... 729
Published in orders, company commander must note on ... 967
Remitted, excess of legal limits, notation required on ... 730
Data required on ... 718
Deserters—
Account of, method of settlement ... 258
Not to sign, pending trial ... 245
Settlement with, not made until ... 257
Detached men, how mustered ... 720
Duplicate copies to paymaster designated to pay ... 722
Erroneous payment noted on ... 582
Expert riflemen, etc., data required on ... 603, 605
Extended in lead pencil not accepted ... 726
Extra-duty pay, data required on ... 663
Figures—
Change in those, showing pay received, certified to ... 727
Use of, for name of months, not approved ... 721
Fines—
Full amount of, not stopped, notation required ... 729
Remitted as exceeding legal limits, notation required ... 730
Gunners—
Data required on ... 615
If holding ratings in Coast Artillery ... 623
Holdover or extended classifications ... 617
Hospital Corps, lance corporal, data required on ... 268
Hospital, men in, how mustered ... 720
Mess sergeants, to show date of entering and termination of duty ... 625

Pay Rolls—Continued.	Paragraph.
Method of submitting	718
Making on typewriter machine, black record ribbon	719
Carbon copies prohibited	719
Militia participating in encampment—	
If in camp longer than prescribed period, authority filed	416
Signatures to, must be personal	416
Name of paymaster making payment to appear on, where	879
No settlement on, until a balance is due soldier	728
By company commander striking a balance	728
Noncommissioned officers—	
Change of rank or grade, orders to be noted	718
Data required on	718
If warrant is continued	699
Nurses paid on, certified by officer under whom serving	426
Ordnance charges noted on, will be verified	937
Paymaster making payment on, name of, to appear where	879
Payment of—	
By check or currency shipped by express. (*See* Payments by.)	
Orders for, at exceptional places, issued by	578
Paymaster designated to make, furnished duplicate copies	722
Witness to, will sign	654
Post exchange, debts due, will not be entered on, until	944
Post laundry, debts due, not entered on, until	948
Ratings in Coast Artillery, data required on	605
Retained, not changed without authority	725
Short payments on, credited on next roll	852
Accrued in prior enlistment, settled by auditor	731
Signature by mark witnessed by	722
On, when pay is returned	655
Only one roll required to be signed	722
Not required when payment by check	722
Signed by all present	722
Stoppages—	
Noted on, should show	935
Subsistence—	
Charges for, noted on, will be verified	939
Data required on	938, 940
Subvouchers to, when men are not present for pay	723, 724
Sum of each page entered in ink	726
Transfers of enlisted men, data required	732
Transportation charges for, noted on, data required	940, 941
Typewriting machine, use of authorized, provided	719
Warrant continued, data required	699
Who are carried on each	718
Who will be paid on	574
Witness to payment—	
Contract surgeons may sign as	168
Veterinarians may sign as	1027
Will sign	654
Philippine Constabulary:	
Assistant chief, officer detailed as, entitled to	551
Philippine Scouts:	
Authority for	774
Beneficiary of. (*See* Beneficiary.)	
Enlisted men—	
Additional pay for sanitary work	777
Allotment of pay, can not make	782
Bonus for reenlistment, not entitled	778
Clothing allowance—	
Fixed, to be, by Secretary of War	774
Rate established	779
Continuous-service pay, fixed by Secretary of War	777
Deposits, may make	224
Enlistment period, entitled to on reenlistment within three months, except	777
Number authorized	774

Philippine Scouts—Continued. Paragraph.
Enlisted men—Continued.
Pay—
Additional—
Expert riflemen, sharpshooter and marksmen ... 781
Detailed with band does not deprive for marksmanship ... 781
Continuous service, fixed by Secretary of War ... 777
Fixed, rate to be, by Secretary of War ... 774
Rate established ... 777
Rations, to be fixed by Secretary of War ... 774
Travel pay—
Same as for enlisted men of Regular Army (*see* Travel Pay) ... 780
Officers—
Allowances same as for like grade in Regular Army ... 774
Captains selected from ... 774
Majors selected from ... 774
Lieutenants appointed from, for term of four years ... 774
Longevity pay, service in, counts for ... 774
Natives of Philippine Islands—
May be appointed second or first lieutenants ... 774
Pay and allowances same as for Regular Army ... 774
Pay—
Officers detailed with—
Captains and first lieutenants commences date of vacancy, entitled to from ... 776
Commences on date of reporting in person ... 775
Detached for duty with civil government ... 775
Same as for like grades of Regular Army ... 774
Planters, Plotters, etc. (*See* Pay Enlisted Men—Additional Pay.)
Porto Rico Regiment:
Enlisted men—
Allotment of pay, can not make ... 789
Clothing allowance same as for Regular Army ... 783
Continuous service pay, time served in counts for ... 786
Deposits may make ... 224
Enlistment period ... 787, 788
Term three years ... 783
Pay and allowances same as Regular Army ... 783
Reenlistment not prohibited ... 783
Travel pay same as for Regular Army ... 783
Foreign service pay, not payable for service in Porto Rico ... 785
Officers—
Allowances same as for officers of Regular Army ... 783
Appointment and promotion of ... 783
Field, will be detailed from Regular Army not below rank of captain ... 783
Longevity pay, service in, counts for ... 783
Mileage same as for officers of Regular Army ... 783
Promoted—
Effective from date of vacancy ... 784
Up to and including captains ... 783
Pay same as for like grades of Regular Army ... 783
Post Exchange:
Amounts due, can not be deducted from travel pay ... 944
Collections for—
At a distance, procedure ... 946
Erroneously taken up on abstract of collections ... 950
Credits, limit of ... 944
Not incumbent upon paymasters whether in excess of limit ... 945
Debts due—
By a deserter can not be deducted from any balances ... 965
Collectible from any credits, except ... 944
Not to be noted on pay rolls until ... 944
Order of precedence ... 936
Final statements cashed by ... 37
Identity of, in doubt, procedure ... 947
Regulations governing credit at ... 944

	Paragraph.
Prisoners:	
Disposition of effects escaped	220
Reward for apprehension of escaped	220
Promotion of Officers. (*See* Pay Commissioned Officers, Promotions.)	
Public Money:	
Accounts. (*See* Accounts.)	
Accounting officers, settlement with paymasters	860
Accounts-current. (*See* Accounts-Current.)	
Acts of Congress—	
Effective on date of approval	867
Payments made in contravention of	867
Advance of pay not authorized	144
Alaska, disbursing officers in—	
Authorized to keep, in personal possession	797
Checks authorized to exchange for cash with	797
Applied solely to objects for which made	790
Appropriations. (*See* Appropriations.)	
Available on July 1 unless earlier date is specified	792
Balances over deposited, method of correcting	793
Bonds. (*See* Bonds.)	
Books which paymasters are required to keep	813
Certificate of deposits. (*See* Certificate of Deposits.)	
Checks, charge for collection of	794
Collections, army paymaster's, check for, dated	83, 828
Deposited, will be promptly	795, 796
Depositories—	
"Disbursing officer's receipt" given by, for	799
Statement of disbursing account answered promptly	800
Transfer of, from one to another not authorized	798, 802
Two or more in same place	798
Deposits by enlisted men, paymaster liable for amount if not accounted for	858
Disbursement of, by pay department accounted for as	812
Disbursing account, statement of, answered promptly	800
Disbursing officers, voluntary payment of amounts disallowed	862
Erroneous expenditure of, on orders from superior	856
Errors—	
In facts, responsibility for erroneous payments	859
Overdeposit of balances, method for correcting	793
Estimates for, made by chief paymaster	454
Expenditures of, made in obedience to orders from superior	856
Foreign exchange allowed to acting paymasters	442
Fraudulent enlistments, payments made to those serving in	866
In personal possession, if authorized by Secretary of War	796
Insurance of, by officers not authorized	794
Invoices—	
For transfers of, data required on	808, 872
Money, amounts on, will be expressed in	874
Laws protecting—	
Acceptance of any gratuity for making payment of, penalty	845
Business, private, carried on by use of, penalty	835
Conversion of, for personal use	844
Deposited in any place not authorized, penalty	841, 842
Disposition of funds	836, 841
Expenditure of, beyond amount of appropriations, penalty	846
Failure to make deposit of, as required, penalty	843
Loaning of, prohibited	836, 841
Pay fixed by law, nothing extra for disbursing funds, unless	834
Payments—	
Made only in	837
To an employee of less than amount entitled to	840
Public property, concealment of any, penalty	839
Receipt of, by others than those authorized	839
Taken, and no payment	844
Salary, paying of less than receipt is taken for	840
Sale of any draft at a premium or otherwise	838
Used for any trade or business, penalty	835

Public Money—Continued. Paragraph.
Liability—
Accounts not rendered as provided by law ... 811
For retention of, if not authorized by law ... 811
Of government—
Assumed by and resting wholly on ... 792
Failure to appropriate ... 792
Mileage, appropriations for, accounted for, method ... 812
Payments—
Double, to an officer, credit given to whom ... 863
Erroneous, due to erroneous statement of facts ... 859
Due to construction of law after ... 985
Made in disregard to regulations, responsibility for ... 864
Made in good faith by paymaster ... 865
None to any person for compensation who is in arrears ... 977
Penalties for illegal use of ... 811, 835, 840, 841, 842, 843, 844, 846
Receipts. (*See* Receipts.)
Settlement with paymasters by accounting officers ... 860
Statement of disbursing account answered promptly ... 800
Stoppage made by one department for another, disposition of ... 803
Suspensions. (*See* Suspensions.)
Transferred—
Can not be checked against until actual credit has been given ... 805
Invoices and receipts for cash ... 808
Must be sent to the depositary and not to the officer, except ... 805, 826
One appropriation to another ... 804
One depository to another ... 798, 802
One officer to another ... 805
Original receipts for cash not forwarded until ... 807
Rebonding ... 806, 814
To be reported as in transit for deposit upon receipt of invoice until ... 805
Unexpended balances, deposited to credit of ... 140, 791, 801
Vouchers. (*See* Vouchers.)

Purchase of Discharge. (*See* Discharge.)

Quartermaster's Supplies:
Disposition of ... 446

Receipts:
Blank, giving or taking of in, prohibited ... 848
Check books—
Issuing officer will be furnished ... 70
Transfer of, furnished in duplicate ... 69
Deposit fund, separate, for amounts deposited for credit of ... 227
Effects—
Deceased soldiers ... 218
Deserters ... 240
Escaped military prisoners ... 220
Fees, civilian witness refusing to appear ... 205
Final statements paid in cash, for deposit, written order will answer ... 226
Furnished by a depository for public money, will set forth ... 799
Issued only for ... 847, 872
Money amounts on, will be expressed in ... 874
Not taken when payment is wholly by check ... 870
Refundments—
Descriptive, in duplicate, will be issued ... 984
Duplicate furnished person making refundment ... 984
Original forwarded to Paymaster-General ... 984
Separate, furnished for each individual case ... 847
Stoppages, Paymaster-General, may direct that, be given for ... 847
Taken for a greater sum than that paid, penalty ... 840, 844
Transfer of funds—
Data required on invoices and receipts ... 808, 872
Not forwarded before ... 807
Not taken if made by check ... 805

Recruiting Service. (*See* Noncommissioned Officers.)

Regimental, Battalion, or Squadron Staff (*see also* Staff Details): Paragraph.
Appointment of ... 561
Commissary not entitled to additional pay as A. C. S ... 549, 562
Entitled to pay of grade ... 561
Mounts. (*See* Mounts, Pay for.)
Philippine Scouts, battalion staff, appointed from ... 774
Regimental quartermaster may receive additional pay as A. C. S ... 550
Reporters:
Authority for employment filed with voucher ... 186
Before courts-martial, compensation of ... 186, 187
Carbon copies if furnished by ... 186
Courts of inquiry, compensation of ... 186
Employment of—
Authorized for general courts only ... 187
Board of officers other than, pay from contingencies of the army ... 189
Retiring boards, authority obtained from ... 188
Pay of, employed before military courts ... 186, 187
Retiring boards, compensation of ... 186
Authority for employment ... 188
Transportation furnished, deduction for ... 186
Reports:
Allotments—
Death of allottee ... 27
Discontinued—
Before expiration of period ... 9
By death, discharge, or desertion ... 14
Receipt of, acknowledged by Paymaster-General ... 9
Forwarded by registered mail, when ... 7
Names of allotters ... 7
Transfer of allotter ... 17
Arrival at any headquarters ... 466
Checks—
Outstanding, three years or more ... 85
Paymaster ceasing to act ... 93
Chief paymaster—
Efficiency reports on subordinates ... 460
Monthly, data required in ... 459
Prohibited from calling for, except ... 457
Deposits—
All, scope of ... 224
Deserter who has ... 224
Soldier, transferred, who has ... 224
Disbursing account, statement of, answered promptly ... 800
Efficiency, made by chiefs of bureaus ... 435
Final statements, nonreceipt or loss of ... 756
Individual service ... 467
Leave of absence, data required ... 463, 464
Monthly, required ... 461
Officer absent from command ... 462
Ordnance, charges for, will be verified ... 937
Paymasters (*see also* Paymaster's Reports)—
Change of station ... 465
Chief not to call for, in addition to those ... 457
Efficiency made by chief ... 460
By chiefs of bureau ... 435
Should set forth all facts concerning ... 436
Individual service ... 467
Leave of absence, if on ... 463, 464
Monthly, data required on ... 461
Temporary duty ... 465
Troops if not paid monthly ... 571
Weekly statement of funds on hand ... 469
Sickness, data required to accompany ... 462
Subsistence, charges for, will be verified ... 939
Troops if not paid monthly, paymaster to report ... 571
Resignation. (*See* Pay Commissioned Officers.)

Retired Enlisted Men: Paragraph.

- Additional pay drawn on special qualifications ceases ... 890
- Allowances authorized for ... 880, 881
  - Quarters, fuel, and light, not entitled to, prior to ... 881
- Certificate of merit payable in full ... 659
- Continuous service—
  - Pay for, does not accrue for service after retirement ... 889
- Descriptive lists—
  - Forwarded by soldier to ... 888
  - Furnished in duplicate to The Adjutant-General ... 887
  - Furnished soldier by The Adjutant-General ... 888
  - Paymaster making payment notes fact thereof on ... 888
  - Subsistence, notation on as to, furnished ... 887
- Detailed at schools, noncommissioned officers may be ... 920
- Discharge certificate will not be furnished ... 887
- Effects, disposition of ... 218
- Final statements—
  - Furnished, will be, on retirement ... 887
  - Notation on, as to subsistence furnished ... 887
- Hospital Corps, privates of, retired prior to March 2, 1903 ... 892
- Increased pay in time of war, not entitled to ... 889
  - Foreign service and extra-duty pay not included ... 890
- Insane, inmate of Government Hospital for the Insane ... 893
- Notification of retirement furnished Pay Department ... 887
- Pay—
  - As officer or enlisted man of volunteers not entitled to, for both ... 894
  - Can not assign their ... 30
  - Entitled to active, to include date of retirement ... 880
  - Entitled to benefits of laws increasing pay of their grades ... 891
  - Increased by act of May 11, 1908 ... 891
  - Rate allowed ... 882
- Payments, noted on descriptive list by paymaster ... 888
- Pay table ... 882
- Retirement—
  - Authorized ... 880
  - Effective on date of receipt of order of retirement ... 887
- Schools, noncommissioned officers may be detailed at ... 920
- Service—
  - As commissioned officer, certain which counts ... 884
  - As officer or enlisted man of volunteers not entitled to pay for both ... 894
  - In Porto Rica does not count for double time ... 883
  - Required for retirement ... 880
  - Which counts for double time ... 883
- Subsistence—
  - Descriptive list, notation required on, if furnished ... 887
  - Entitled to, while traveling home ... 885
  - Field ration, cost of ... 885
  - Final statements, notation required on, if furnished ... 887
  - Furnished after receipt of order for retirement ... 885
- Transportation, entitled to, in kind to their homes ... 886
- Travel pay, not entitled to ... 886
- War pay, not entitled to increase ... 889

Retired Officers:

- Active pay—
  - Allowances above grade of major ... 911
    - When on college details, above grade of major ... 917, 918
  - Adjutant-General, District of Columbia ... 914
  - Assigned to active duty, or college detail, pay of grade to which advanced, except ... 905
  - Assigned to recruiting duty, with militia, etc ... 911
  - Beneficiary, not entitled to designate ... 217
  - Can not be assigned to command troops ... 911
  - Ceases on date of actual relief from detail ... 915
  - Chief of staff corps not paid, beyond ... 507
  - College detail under act of November 3, 1893 ... 917, 918, 919
  - Commences on receipt of order of detail, except ... 128, 915, 919
  - Courts-martial, etc., assigned to duty with ... 911
  - Disqualified for promotion, retired ... 903, 904

Retired Officers—Continued.

	Paragraph.
Active pay—Continued.	
Entitled to, for date of retirement	900
Grade, if above that of major, entitled to, except	911
Held to active service	901
If assigned by Secretary of War to inspect militia	912
In time of war if assigned to active duty by President	911
Leave of absence, if on active duty, status	916
Military attachés, assigned as	911
Militia, if assigned to duty with	911
No additional pay for duty at encampment	913
Promoted and retired account disability, ceases when	903, 904
Recruiting duty, if assigned to	911
Adjutant-general, District of Columbia	914
Baggage allowance of, transported within one year	927
Cadets, Military Academy, service as, counts for retirement	895
Cadets, Naval Academy, service as, not counted for retirement	895
Certificate of merit, entitled to additional pay for	659
Chaplains, retired previous to April 21, 1904	67
Chief of staff corps or department, entitled to	906
Civil war service, entitled to retirement with	905
College details—	
Commutation of quarters, entitled to, subject to restrictions	121, 128, 918
Including day after relieving predecessor	919
Instructions regarding	917
Pay commences	919
Ceases	915, 919
Of grade to which advanced	905, 918
Under act of November 3, 1893	917, 918
Under acts other than November 3, 1893	920, 921
Contract surgeons, retired officers serving as	909
Disability, promoted and retired by reason of	903
Effective on date when officer becomes legally chargeable with notice of	510
General officers shall not be placed on retired list until	508
Held to active service after receipt of notice of retirement, entitled to active pay during such time	901
Holding two offices	907, 909
Laws authorizing retirement	895, 898
Leave of absence—	
If on active duty same status as officers on active list	916
(*See* Leave of Absence.)	
Longevity pay does not accrue after retirement, except	898
Does not accrue for active duty after retirement	898
Medical Corps, major of, failing to pass examinations, retired	903
Medical Reserve Corps	895
Mileage—	
Detailed on active duty, may select home on relief from such duty	924
Entitled to, for travel without troops, under competent orders	923
Entitled to, to their homes, which they may select	924
Abandonment of prior home does not effect	924
Travel must be directed in orders	925
Journey delayed by illness, claim presented to auditor	926
Journey to home must be performed within reasonable time	925
Orders for, not essential to issue at time of retirement	925
Reasonable time construed as one year	927
Ordered before court-martial by, as a witness	196
Retired while on leave and ordered home	357
Subpœnaed as witness before court-martial not entitled to, but	196
Militia, holding commission in—	
On duty at encampment entitled to both salaries	421
Unless on active duty status	913
Mounts. (*See* Mounts, Pay for.)	
National Home for Disabled Volunteer Soldiers, service at	909
Pay—	
Active, entitled to, for date of retirement	900
Appointed to higher grade and retired same day	902
Assigned to active duty, or college detail, pay of grade to which advanced, except	905, 917

Retired Officers—Continued.
Pay—Continued. Paragraph.
Assigned to active duty, if above grade of major ... 911
Held to active service after receipt of notice of retirement, entitled to active pay ... 901
Increased rank, retired with, pay for, commences ... 908
Rate on retirement ... 896, 897
Table ... 899
Payments to, made in department in which residence is, except ... 910
Promoted and retired by reason of disability ... 903
Active pay of lower grade to date of receipt of notice ... 903
Rank—
Increased, retired with, pay commences ... 908
With which retired ... 897
Retired (*see also* Medical Corps and Medical Reserve Corps.)—
Disability ... 903
Forty years' service, after, on application of officer ... 895
Forty-five years' service, after, or 62 years of age, may be ... 895
Incapable of performing duties of office, or wholly retired ... 895
Shall be, at 64 years of age ... 895
Sixty-two years of age, may be ... 895
Thirty years' service, after, on application, in discretion of ... 895
Wounds received in battle, longevity pay ... 898
Service—
As cadet Military Academy counts for retirement ... 895
As cadet Naval Academy not counted for retirement ... 895
Civil war, entitles to retirement with ... 905
For which officer is or may be retired ... 895
Required for retirement if above grade of colonel ... 508
Soldiers' Home, serving at ... 922
Troops, can not be assigned to command ... 911
Wholly retired—
Active pay, entitled to, until ... 929
Commutation of quarters, not entitled to ... 928
Death before payment of one year's pay ... 931
Entitled to one year's pay ... 928
Final pay—
Certificates of nonindebtedness required ... 928
Shall not receive, until ... 509
Foreign service pay, not entitled to ... 928
Travel pay, not entitled to ... 930
Witness before court-martial—
Ordered by Secretary of War, entitled to mileage ... 196
Subpœnaed, entitled to fees ... 196
Retiring Boards:
Powers of ... 188
School Detachments. (*See* Pay Enlisted Men.)
Sentences:
Absent without leave, use of word "inclusive" ... 600
Action of reviewing authority ... 247
Awaiting result of trial will not be paid ... 580
Court-martial, when effective ... 709
Deposits can not be forfeited by ... 223, 934
Deserter—
Acquittal of charge, by court, not conclusive on ... 247, 250
Approval and remission of, simultaneous, pay of ... 249
Convicted, set aside ... 247, 250
Reward paid for apprehension, convicted absent without leave, form of ... 263
Time served under, not counted to make good time lost ... 256
Discharge, remits involving pay beyond ... 972
Executed legal, can not be set aside except by act of Congress ... 973
Findings of court ... 247
Fine, full amount of, not deducted, notation required on pay rolls ... 729
Forfeiture of illegal court, may be repaid ... 973
Illegally constituted court, sentence declared null and void, status of soldier tried by ... 255, 973
Officer dismissed by, and successor appointed and accepted ... 514
Illegal, transportation to home, from military prison ... 998
Legal limits of, defined ... 951
Excess of, collected, may be repaid ... 730, 973

Sentences—Continued. Paragraph.
Mitigation of unexpired, by commander of department ... 970
Noncommissioned officer reduced by, effective ... 709
Officer (commissioned) dismissed by, entitled to pay until ... 513
Dismissed by illegal court and successor appointed and accepted, would separate him from service ... 514
Published in orders, company commander must note on rolls ... 967
Remission of, satisfied portion can not be ... 971
Remittal of, account exceeding legal limits to set forth ... 730, 973
When more than one forfeiture is in effect ... 963
Stipulated amounts on release from confinement, or ... 954, 955, 956
Sharpshooters. (*See* Pay Enlisted Men—Additional Pay.)
Signal Corps: Officers of, detailed in executive offices ... 547
Signatures:
Assignee not required to voucher sent for payment when due, from abroad and Alaska ... 48
By amanuensis, must be witnessed by disinterested party ... 505, 871
Detailed paymaster will sign as ... 441
Insane or mentally incompetent persons, requirements ... 503
Mark, made by a, to be witnessed by ... 722, 871
Militia participating in encampment—
Pay rolls, to, must be personal ... 416
Of enlisted men to paymaster for identification ... 763
Official, furnished depositaries when ... 439
Physical inability to make, requirements ... 505, 871
Soldiers' Home:
Effects of enlisted men, unclaimed, go to ... 219
Funds for support of ... 952
Officers detailed for duty at ... 922
Retired officers detailed for duty at ... 922
Staff Corps, General. (*See also* Pay Commissioned Officers):
Captains and lieutenants while so serving, pay and allowances of ... 564
Judge-advocate, pay of ... 521, 563
Pay from date detail is effective ... 565
Staff Details: (*See also* Regimental, Battalion, and Squadron Staff):
Artillery districts ... 560
Authority for, act Congress approved February 2, 1901.
Battalion and squadron ... 561
Battalion engineers ... 561
Ordnance department—
Chief ordnance officer, assignment by President ... 568
Detail for duty with ... 566, 567
For duty in, second lieutenant pay as first lieutenant ... 566
Regimental ... 561
Stoppages:
Enlisted men—
Absent without leave, pay for such time treated as, when ... 602
Authority for ... 932
Camp and garrison equipage charged separately ... 936
Company fund, limited to loss of money pertaining thereto ... 949
Company tailor, has precedence over those for ... 936
Damage to personal property, method of settlement ... 942
Deserters. (*See* Deserters.)
Discharge remits unaccrued court-martial fines ... 972
Due in a prior enlistment may be stopped ... 933
Final statements, verification of charges for subsistence ... 939
Forfeitures—
Allotments—
Desertion forfeits any unpaid ... 24
Have precedence over ... 20
Accrue from date of last payment, except ... 957
Allowances not included in, unless specified ... 960
All pay for specified period, stoppages due at date of sentence, priority ... 953
By illegal court may be repaid ... 973
Clothing allowance, can not be collected from ... 964
Commencement of ... 957
Company commanders responsible for proper notation of ... 967
Company fund debts not deducted from, of a deserter ... 966

Stoppages—Continued. Paragraph.
Enlisted men—Continued.
Forfeitures—Continued.
Deposits—
Court-martial forfeitures can not be deducted from ... 934
Desertion forfeits ... 223
Dishonorable discharge subject for indebtedness to United States or individuals ... 934
Exempt from liability for private debts ... 223
Made during fraudulent enlistment not forfeited ... 232
Sentence of court-martial, can not be forfeited by ... 223, 934
Subject for indebtedness to United States or individuals ... 934
Deserters ... 258
Discharge remits unaccrued ... 972
Erroneous payment to deserter, paymaster credited from ... 857
Executed sentence can not be set aside except by ... 973
Fines unaccrued remitted by discharge ... 972
Full amount of, not deducted on pay rolls, notation required ... 729
In excess of legal limits, legal part will be executed ... 951
Legal limits, if in excess of—
Collected, may be refunded ... 973
Part within, will be executed ... 951
Legal, that may be imposed by courts-martial ... 951
Limitations as to sentence of courts-martial ... 951
Month's pay, of a, includes, except ... 958
Rate of ... 957
Order of ... 936
Post exchange debts not payable from deserters' forfeitures, but may be from others ... 965
Priority of indebtedness and forfeitures ... 963
Rate of pay to cover, not reduced by allotments ... 962
Rate of month's forfeiture ... 957
Reduction in grade and month's pay, rate ... 957, 959
Remittal of—
By department commander of men under his command ... 970
Operates only on and after date of order of ... 969
Satisfied, can not be remitted ... 971
Sentence which includes both confinement and forfeitures ... 971
When more than one sentence, when effective ... 963
Responsibility—
For collection of ... 968
For notation of ... 967, 968
Soldiers' Home receives benefit of all, over and above ... 952
Stated amount on release from confinement not exempt ... 954, 955, 956
$10 of his pay for six months construed to mean ... 961
Two or more running concurrently, example ... 962
Furlough, transportation and subsistence, furnished while on ... 941
Garnishment, etc., not recognized ... 979
Hospital fund, same as company fund ... 949
Individuals, in favor of ... 934, 936
Laundry—
Charges due post, indebtedness to United States ... 936
Descriptive list, charges for, noted on if transferred ... 948
Established by private individuals at a military post ... 948
Licensed, revocable by War Department, not a post laundry ... 948
Method observed ... 948
Not to exceed $2 per month ... 948
Post, debts due, not entered on until ... 948
Notations of should show ... 935
Ordnance, verified by paymaster ... 937
Overpayments can be collected from any amounts due ... 934
Paymasters requesting entry of, should furnish ... 935
Post exchange—
At a distance, method observed ... 946
Can not be collected from travel pay ... 944
Credit extended not to exceed ... 944
Debts due, not noted on pay rolls until ... 944, 947
Identity not shown, method observed ... 947
Subject to priority of those for company tailor ... 936

Stoppages—Continued. Paragraph.
Enlisted men—Continued.
Precedence of ... 936
Prior enlistment, due in a, may be collected ... 933
Quartermaster's property, charges for to be enumerated ... 936
Subsistence—
Account of, notations required on pay rolls ... 938, 940
Verification of charges for ... 939
Tailor, for a, collected by a paymaster, method observed ... 943
For making civilian clothing, not an authorized stoppage ... 943
Transportation, account of, notations required ... 940
Unauthorized, except ... 932
Made by one department, for another, disposition of ... 803
Officers—
Absent without leave—
For three months, forfeits all pay and allowances ... 976
Forfeits all pay during such time, unless ... 974
Alimony, Secretary of War, can not make to satisfy ... 978
Allowances not forfeited if sentenced to ... 987
Assigned accounts, collected from first presented ... 34, 983
Authority for making ... 978
Circular, issued monthly, setting forth ... 982
Civil authorities, convicted by, released on bail ... 975
Collected from first account presented even if assigned ... 34, 983
Erroneous construction of law, settlements made under ... 985
Garnishment, etc., not recognized ... 979
Half pay while on leave, how treated ... 279
Indebtedness to the United States—
Chief of bureau concerned will notify, of ... 980
Made account of ... 978
Notification by chief of bureau to ... 980
To Secretary of War, when ... 980
Judgment of a court and admitted ... 978
Payments—
Erroneous, due to construction of law after ... 985
None to any person indebted to United States ... 977
None until stoppages are satisfied ... 977
Overpayments to ... 980, 981, 983
Private debts, Secretary of War can not make, to satisfy ... 978, 979
Rank and command, suspension from, does not forfeit pay ... 986
Refundment of—
Notations required on abstract of collections ... 823
Original receipt forwarded by paymaster ... 984
Receipt, descriptive, furnished in duplicate ... 984
Satisfied, must be, before any payment is made ... 977
Secretary of War—
Alimony, can not make, to satisfy ... 978
By order of ... 978, 981
Debts, can not make, to satisfy private ... 978, 979
Sentence by court-martial ... 987
Subsistence stores, amount of indebtedness for, collected by ... 988
Suspension from rank and command does not forfeit pay ... 986
Paymasters' clerks, against, will be noted on circular ... 478
Subsistence. (*See also* Retired Enlisted Men and Stoppages Officers and Enlisted Men.)
Suspensions:
Appropriation transfers, those that will be made ... 854
Charged on account-current—
Method observed ... 853
Will not be until stated by Auditor for the War Department ... 851, 853
Collected, how noted on abstract of collections ... 823
Communications relative to, data given in ... 849
Duplicate payment ... 863
Erroneous payments—
Made on erroneous statement of facts ... 859
Made on orders from superior ... 856
May be deducted from deposits if ... 934
To a deserter will be credited to paymaster before ... 857

Suspensions—Continued. Paragraph.
- Errors, arithmetical, on any one voucher in excess of 20 cents ... 850
- Method for taking credit ... 853
- Method of notifying paymasters of ... 851
- Preliminary statement of—
  - Evidence tending to remove, returned with ... 852
  - Issued to each paymaster ... 851
  - Noted on, not charged on account-current ... 851
  - Returned, will be ... 852
  - Signed and dated when returned ... 852
- Refundments on account of—
  - Data required on abstract of collections ... 855
  - Descriptive receipt issued in duplicate for ... 984
  - Taken up on abstract of collections ... 855
- Removal of, on accounts-current ... 853

Tailor, Company. (*See* Stoppages Enlisted Men.)

Target Year:
- Commences and ends ... 604

Time:
- Absent without leave—
  - Less than a month deduct for every day's absence ... 992
  - On 28th or 29th day of February or 31st day of month ... 600, 989, 990
- Calendar months for pay purposes contain ... 989, 992
- Computation of fractional parts of month ... 127
- Computation of, when word "inclusive" is not used ... 991
- Deserter, time lost by, to make good ... 256
- Enlistment period, lost during ... 684
- February, time paid for ... 600, 989, 990
- Longevity pay. (*See* Longevity Pay.)
- Method of computing, on which pay is based ... 989, 990
  - On which extra pay is based ... 664, 990
- Militia, encampment with Regular Army, 31st day of month counts as one day ... 415
- Periods less than a month, both days inclusive must be shown ... 989, 991
- Service—
  - Commenced in February ... 990
  - Commenced on intermediate day of month ... 990
  - Commenced on 31st day of month ... 415, 990
  - Covering fractions of two months ... 990
- Subsistence, commutation of, entitled to, for actual number of days ... 990
- Thirty-first day of month—
  - Computation of time when, is involved ... 415, 989, 990
  - Service commenced on, not entitled to pay for ... 415, 990

Tips. (*See* Mileage: Actual Expenses, Militia Inspections.)

Transfers:
- Appropriation, funds of one to another ... 804
- Bond closed, funds will be actually transferred ... 814
- Check books, of ... 69, 71
- Check, of single ... 72
- Enlisted men—
  - Notations as to clothing, on descriptive lists ... 111
  - When effective ... 732
- Final statements. (*See* Assigned Accounts.)
- Funds—
  - From one depository to another not authorized ... 798
  - Invoices for, data required on ... 808, 872
  - Method observed ... 805
  - Receipt for—
    - Data required on, if ... 808, 872
    - Not forwarded until ... 807
    - Not taken if transfer is by check ... 805
  - Two or more depositories in same place ... 798
- Noncommissioned officer carries reduction unless ... 708
- Pay vouchers. (*See* Assigned Accounts.)
- Rebonding, disbursing officer ... 806

Translator:
- Military information division, General Staff, pay of ... 993

Transportation: Paragraph.
- Civilian witness, deduction if furnished ... 195
- Deserter—
  - Claim for, priority over forfeitures after apprehension ... 963
  - Furnished to or on account of ... 261, 262
  - Witness at trial, furnished to ... 261
- Discharged—
  - Outside United States, notation required on final statements ... 759
- Furnished enlisted men. (*See also* Travel Pay.)
  - Deductions by paymaster, account of ... 997
  - Discharged soldiers, notations required on final statements ... 997
  - Dishonorably discharged, from military prison to home, sentence illegal ... 998
  - To reach paymaster ... 997
- Mileage—
  - Deductions—
    - Disposition of ... 329
    - Longer route, furnished for entire journey ... 332
      - Furnished for part of journey ... 332
    - Rate at which made ... 329
    - Sleeping-car accommodations ... 329
    - Station changed while on leave, land-grant road involved ... 330
  - Failure to secure, over aided roads ... 331
  - Furnished—
    - Covering meals and berth ... 312
    - Noted on orders directing travel ... 317
    - Other than official route, covering meals and berth ... 311
  - Government conveyance used ... 313
  - Hire of, by officer in performance of journey ... 314
  - May be secured for entire journey ... 329
  - Orders presented as authority for journey, notation as to ... 317
  - Travel for which transportation must be secured ... 330
- Officers ordered to sail on transport to immediately apply for ... 447
- Pay rolls, data required on, when charges for, appear ... 940
- Paymasters' clerks. (*See* Paymasters' Clerks.)
- Reporters, deduction if furnished ... 186
- Retired soldiers entitled to, in kind to their homes ... 886
- Witness at trial of deserter if furnished ... 261

Travel Pay:
- Cadets Military Academy, if discharged ... 399
- Enlisted men—
  - Allotments can be collected from ... 1003
  - Allowed from place of discharge to place of enlistment ... 994
  - Clothing, indebtedness for, can not be collected from ... 1003
  - Commission, discharged to accept, not entitled to ... 1010
  - Court-martial fines can not be collected from ... 1003
  - Death of parent, discharged account of, entitled to ... 1002
  - Deserters—
    - Discharged by reason of, without trial, not entitled to ... 259
    - Insanity, discharged for, after apprehension in ... 748
    - Restored to duty without trial, not forfeited unless ... 243
  - Discharged—
    - Account of death of parent, entitled to ... 1002
    - At point remote from railroad station ... 760
    - Cause for, determines right to travel pay ... 761
    - Civil authorities, while in hands of ... 749, 750, 751, 1004
    - Dishonorable, by sentence of court, not entitled to ... 1007
    - Fraudulent enlistment, account of, not entitled ... 746, 1009
    - Furlough, while on, points between which entitled ... 1000
    - Insanity, for, after apprehension in fraudulent enlistment ... 748
    - Minority, for, concealed at enlistment, not entitled ... 746, 1009
    - Orders for, recite "Not entitled" not conclusive ... 1002
    - Own convenience, not entitled ... 1006
    - Particular place, at a, on request of soldier ... 999
    - Purchase, travel pay retained by Government ... 1005
    - To accept commission, not entitled ... 1010
    - Without honor—
      - Account own misconduct, entitled to ... 1001
      - By reason of desertion, not entitled ... 259, 1008
      - While in hands of civil authorities serving sentence not entitled to ... 750

Travel Pay—Continued. Paragraph.
Enlisted men—Continued.
Dishonorably discharged by sentence of court, not entitled ... 1007
Distances—
Between United States and—
Cuba, how computed ... 336
Philippine Islands, how computed ... 336
Porto Rico, how computed ... 336
Entitled to, unless discharged as punishment for an offense ... 994
Fraudulent enlistment, discharged for, not entitled ... 1009
Furlough, discharged while on, points between which entitled ... 1000
Indebtedness—
Clothing, for, can not be collected from ... 1003
Fines can not be collected from ... 1003
Overpayments and allotments may be collected from any amounts due ... 1003
Post exchange, to, can not be collected from ... 944
Indian scouts entitled to, on discharge ... 278
Insanity, discharged for mental incompetency after apprehension in ... 748
Minority concealed at enlistment, discharged for, not entitled ... 1009
Orders for discharge recite "Not entitled" not conclusive ... 1002
Overpayments may be collected from ... 1003
Philippine Scouts entitled to ... 780
Points between which entitled ... 994
Post exchange, indebtedness to, can not be collected from ... 944
Purchase of discharge, travel pay retained by Government ... 1005
Rate per mile allowed for ... 994
Retired, not entitled ... 886
Sea travel—
Certain, which is paid for on basis of land travel ... 994
Subsistence and transportation only allowance for ... 994
Shortest usually traveled route, what constitutes ... 996
Transportation furnished—
Deductions by paymaster, account of ... 997
Dishonorably discharged, sentence illegal ... 998
To military prison ... 998
For sea travel by longer route ... 995
To reach paymaster ... 997
Officers—
Actual expenses only for sea travel ... 1011
Allowed from place of discharge to ... 1011
Appointment, place of acceptance considered place of residence ... 1012
Discharged—
At place of acceptance of commission, not entitled ... 1012
As punishment for an offense, not entitled ... 1011
Dismissed by executive order, entitled to ... 1020
Effective at future date, ordered home, entitled to mileage ... 1017
Failure to pass mental examination for promotion, entitled ... 1019
For own convenience, not entitled ... 1006
Leave of absence, while on, points between which entitled ... 1000
Medical Reserve Corps. (*See* Medical Reserve Corps.)
Orders for, silent as to date, effective ... 1014
Dismissed by executive order, entitled to ... 1020
Erroneous payments to, chargeable against ... 1018
Leave of absence, discharged while on ... 1000
Medical Reserve Corps, appointed from contract surgeon, not entitled to place of making contract ... 1113
Orders for discharge silent as to date effective—
Discharge effective ... 1014
Entitled to travel pay, not mileage ... 1014
Overpayments chargeable against ... 1018
Points between which travel pay is allowed ... 1000, 1011
Rate per mile allowed for ... 1011
Resigned—
Effective future date, ordered home, entitled to mileage ... 1017
Not entitled unless tendered account disability incident to ... 1015
Resigned and is honorably discharged not entitled ... 1016
Voluntary, not entitled ... 1015

Travel Pay—Continued.
Officers—Continued.
Sea travel— Paragraph.
Actual expenses only for ... 1011
Certain, which is paid for on basis of land travel ... 1011
Wholly retired not entitled to ... 930
Vacancies:
Commence ... 499
Veterinarians:
Assignment of pay vouchers ... 43
Beneficiary of. (*See* Beneficiary.)
Commutation of quarters, not entitled ... 1023
Foreign-service pay, entitled to ... 1022
Leave status—
Same as for commissioned officers (*see* Leave of Absence) ... 1025
Longevity pay—
Entitled to count time served as (*see* Longevity Pay) ... 1024
Mileage—
Same as for commissioned officers (*see* Mileage) ... 1026
Mounted pay. (*See* Mounts, Pay for.)
Pay and allowances of ... 1021
Payments to enlisted men, may witness ... 1027
Transfer of pay vouchers. (*See* Assigned Accounts.)
Volunteers:
Assistant surgeon with rank of captain in militia, entitled to ... 1030
Enlisted men—
Discharged from service as, can not be counted as an enlistment period ... 694
Extra-pay on discharge—
General staff, shall extend to all when ... 1033
Law providing for, is permanent until repealed by Congress ... 1032, 1033
One month for service within the United States ... 1032
Two months for any foreign service ... 1032
Foreign service two months' extra pay on discharge ... 1032
Officers, Regular Army, appointed to grade in, entitled to pay from ... 500
Pay and allowances same as for Regular Army ... 1028, 1029
Pensions, same footing as for like grades in Regular Army ... 1029
Promotion by seniority ... 1031
Vouchers:
Account-current, folded separately, not fastened to account-current ... 829
Acting commissary of subsistence, certificate required with ... 549
Blank, will not be signed in ... 870
Checks issued in payment of, notations required ... 872
Civilian witness, must be accompanied by ... 198
Commutation of quarters—
Dates, specific, of arrival or departure noted on ... 127
First and last voucher, order of assignment or relief filed with ... 127
Militia, officers of, data required with ... 405
Data to be noted on ... 872
Date of payment to be even with that of check ... 872
Duplicate or triplicate not required unless ... 868
Errors on any, exceeding 20 cents ... 850
Experts as witnesses before courts-martial, authority filed ... 179
Expressing of, to Paymaster-General not advisable ... 819
Facts entered on, correctness of, to be certified to by ... 875
Fees, civilian witness, refusing to appear ... 205
Final statements, money amounts on, expressed in ... 874
Forwarded with accounts or explanation made ... 818
Fraction of a cent, method of treating ... 873
Fraudulent, paymaster's responsibility for payments made on ... 753
Identity of person presenting, unknown ... 753, 876
Insane, etc., certificate and data required with ... 503
Memorandum prepared in office of paymaster ... 495
Mileage—
Inspection of militia, data required with ... 246
Order directing travel must be filed with ... 317
Paid by chief paymaster ... 316, 452

Vouchers—Continued.
Militia—
Encampment, participating in— Paragraph.
If held for a longer period than that prescribed ... 416
Signatures to pay rolls must be personal ... 416
Inspection of, data required with, for mileage ... 346
Military service schools, officers attending—
Authority for attending, filed with first ... 405
Certificate of attendance filed with ... 405
Date of reporting noted on, all ... 405
Money amounts noted on, will be expressed in ... 874
Mounts, pay for—
Certificate as to being mounted at own expense ... 553
First voucher requirements ... 553
Numbered—
Consecutively throughout entire year ... 878
Series commences on 1st of each January ... 878
Original will accompany account, unless ... 869
Papers in support of, to be attached, not pasted to ... 879
Pay rolls, name of paymaster paying entered on, where ... 879
Paymasters' clerks, approval of, is required when ... 475
Paymasters' messengers must be approved ... 493
Payment of—
Cash, with, receipt must be obtained ... 870
Check, with, receipt will not be taken ... 870
Date of, to be even with that of check ... 872
Duplicate payment of, credit to whom given ... 863
Fraudulent, regulations defective to prevent payment of ... 865
Identity of claimant to be established before ... 753, 876
Physical inability to sign, requirements ... 505
Preparation of—
For forwarding to Paymaster-General ... 819
On which officers demand payment, not duty of ... 877
Receipt, any change in, must be certified to ... 727
Receipted, will not be, when paid wholly by check ... 870
Reporter, certificate required with ... 187
Signature to, must correspond with ... 871
Signed by "mark" must be witnessed by ... 722, 871
Will not be in blank ... 870
Spurious, paymasters liable for payment of ... 753
Witnesses:
Account, assignment of. (*See* Assigned Accounts.)
Civil courts—
Civilians in government employ, paid by civil authorities ... 210
Enlisted men—
Entitled to pay during detention as ... 583
Not allowed travel pay from army appropriations ... 207, 208
Officers—
Not allowed mileage from army appropriations ... 207, 208
Testifying for United States before, paid from ... 209
Committees of Congress, etc—
Enlisted men not allowed travel allowances from army appropriations ... 208
Expenses of, paid by committee ... 208
Officers not allowed mileage when appearing before ... 208
Military courts. (*See also* Courts-Martial.)
Advance payment of ... 204, 205
Civilians in government employ—
Allowances of ... 190
Deputy United States marshals and marshals are ... 192
District of Columbia, employees are ... 191
Postmasters are ... 191
Travel allowances of ... 190
Civilians not in government employ—
Allowances of ... 193
Expert, authority for ... 179
Furnished transportation ... 195

Witnesses—Continued.
Military courts—Continued.
Civilians not in government employ—Continued. Paragraph.
Philippine Islands, civil-government employees are not 197
Refusing to appear 204, 205
Retired officers subpœnaed are 196
Transportation furnished on transport or by quartermaster 195
Travel allowances of 193
If subpœna is served after reporting to court 199
Compensation, rates of, not retroactive 194
Contract surgeons, entitled to, mileage when ordered 171
Depositions of, certified by judge-advocate of court 203
Expenses of, paid by 176
Navy and Marine Corps, expenses payable from 206
Officers—
Summoned as, not entitled to foreign-service increase before courts in United States .. 528
Refusing to appear, fees tendered, except 204, 205
Retired army officer subpœnaed or ordered 196
Subpœnaed for distinct cases, same day 201
Summary court, certificate required 200
Travel allowances—
Advance payment of 204, 205
In government employ 190
Not in government employ 193, 195
One journey, several cases 201
Return journey 202
Vouchers—
Accompanied by certificate of judge-advocate or: 198, 199, 200, 203
Order convening the court 198
Items set forth in detail and attested by affidavit 198

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